Alberta

Freedom To Create. Spirit To Achieve.

Tourism, Parks and Recreation

Annual Report
2009-10

Government of Alberta

Note to Readers:

Copies of the annual report are available on the website or by contacting:

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Tourism, Parks and Recreation

Annual Report
2009-10

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Preface

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Government Accountability Act*. The public accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 24 ministries.

The annual report of the Government of Alberta released June 24, 2010 contains the ministers' accountability statements, the consolidated financial statements of the province and the *Measuring Up* report, which compares actual performance results to desired results set out in the government's business plan.

This annual report of the Ministry of Tourism, Parks and Recreation contains the minister's accountability statement, the audited consolidated financial statements of the ministry and a comparison of actual performance results to desired results set out in the ministry business plan. This ministry annual report also includes:

- **the financial statements of entities making up the ministry including the Department of Tourism, Parks and Recreation and provincial agencies for which the minister is responsible; and**

- **other financial information as required by the *Financial Administration Act* and *Government Accountability Act*, either as separate reports or as a part of the financial statements, to the extent that the ministry has anything to report.**

Minister's Accountability Statement

The ministry's annual report for the year ended March 31, 2010, was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy decisions as at August 30, 2010 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

Original Signed by
Cindy Ady
Minister of Tourism, Parks and Recreation

Message From the Minister

The Ministry of Tourism, Parks and Recreation plays an important role in our province's economy and helps to ensure a high quality life for Albertans. Whether maintaining a system of nearly 500 provincial parks, promoting active lifestyles or welcoming visitors from around the world, the ministry contributes to making Alberta a great place to live, work and play.

In 2009-10, Travel Alberta had a successful transition to become a Crown corporation. Its new Board of Directors brings considerable governance experience to the organization as it works to expand this industry which contributes more than $5 billion to Alberta's economy each year.

We also began implementing Alberta's *Plan for Parks*, my mandated priority from Premier Ed Stelmach. In developing the plan, we consulted extensively with many passionate and knowledgeable Albertans and worked hard to balance conservation objectives with recreational needs. Based on the plan, we invested more than $85 million in facility upgrades, infrastructure, park operations and programming.

A key accomplishment under the *Plan for Parks* was launching www.Reserve.Albertaparks.ca, the online campground reservation service which now allows users to book campsites at 50 provincial campgrounds using the internet or a toll-free telephone number. The popular system handled more than 50,000 campsite reservations for the 2009 season and it continues to be popular with campers from Alberta and around the world.

We also partnered with the federal government and a number of groups to put more than $4 million towards building and upgrading 839 kilometres of trails across Alberta...similar to the distance from Fort McMurray to Kananaskis.

2009-10 was a big year for sports in our province, as we watched our athletes compete at the Vancouver 2010 Olympic and Paralympic Winter Games. We took advantage of the world attention focused on the Games to actively promote Alberta to international business, tourism, culture and sport audiences at three prominent venues, Alberta House and Plaza, and the Alberta Train. These popular venues generated international media coverage and new business relationships which will strengthen Alberta's international profile and opportunities.

This report highlights our milestones and achievements over the last year, demonstrating our commitment to improving the quality of life for Albertans now, and in the future. We look forward to building on these accomplishments in 2010-11.

Original Signed by
Cindy Ady
Minister of Tourism, Parks and Recreation

Management's Responsibility for Reporting

The Ministry of Tourism, Parks and Recreation includes: the Department of Tourism, Parks and Recreation; Travel Alberta; and the Alberta Sport, Recreation, Parks and Wildlife Foundation.

The executives of the individual entities within the ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the ministry rests with the Minister of Tourism, Parks and Recreation. Under the direction of the minister, I oversee the preparation of the ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The consolidated financial statements are prepared in accordance with the Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The performance measures are prepared in accordance with the following criteria:

- Reliability – Information agrees with the underlying data and the sources used to prepare it.
- Understandability and Comparability – Actual results are presented clearly and consistently with the stated methodology and presented on the same basis as targets and prior years' information.
- Completeness – Performance me asures and targets match those included in Budget 2009. Actual results are presented for all measures.

As deputy minister, in addition to program responsibilities, I establish and maintain the ministry's financial administration and reporting functions. The ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

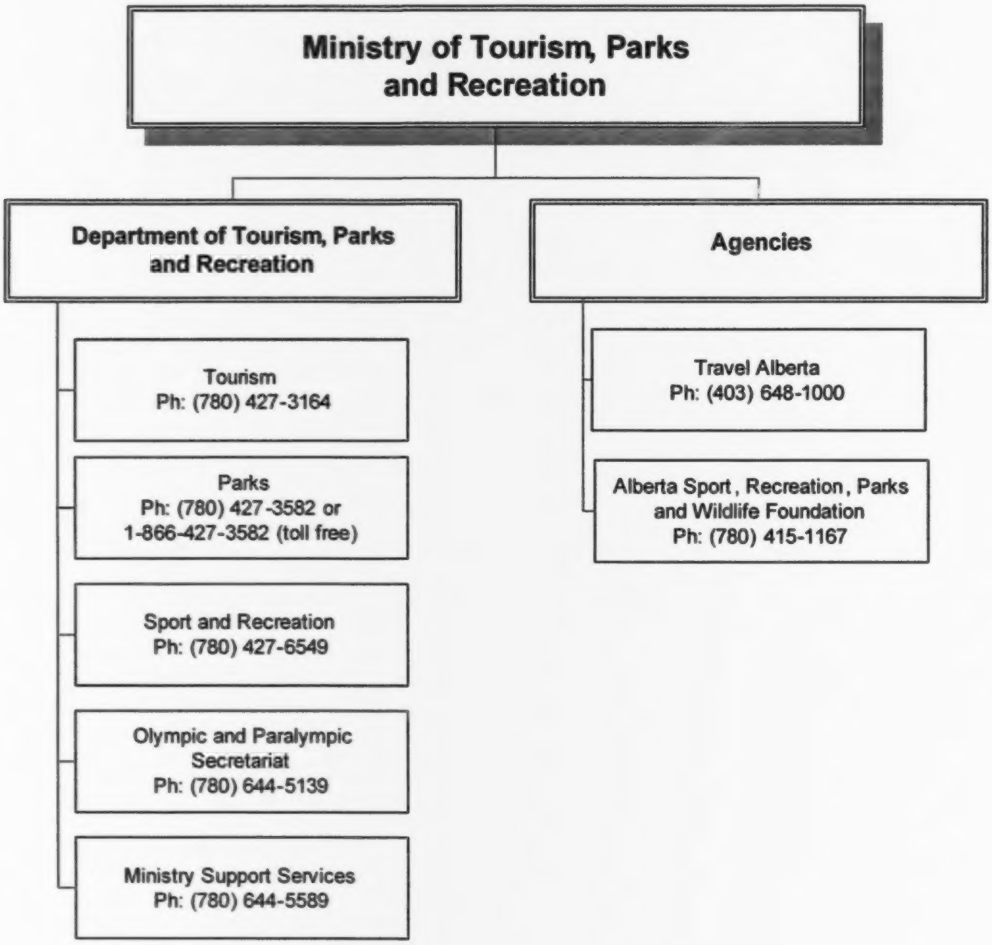
- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money;
- provide information to manage and report on performance;
- safeguard the assets and properties of the province under ministry administration;
- provide Executive Council, Treasury Board, the Minister of Finance and Enterprise and the Minister of Tourism, Parks and Recreation any information needed to fulfill their responsibilities; and
- facilitate preparation of ministry business plans and annual reports required under the *Government Accountability Act*.

In fulfilling my responsibilities for the ministry, I have relied, as necessary, on the executive of the individual entities within the ministry.

Original Signed by
Bill Werry
Deputy Minister of Tourism, Parks and Recreation
August 30, 2010

Results Analysis

Ministry Overview


Ministry of Tourism, Parks and Recreation
Department of Tourism, Parks and Recreation
Agencies
Tourism Ph: (780) 427-3164
Parks Ph: (780) 427-3582 or 1-866-427-3582 (toll free)
Sport and Recreation Ph: (780) 427-6549
Olympic and Paralympic Secretariat Ph: (780) 644-5139
Ministry Support Services Ph: (780) 644-5589
Travel Alberta Ph: (403) 648-1000
Alberta Sport, Recreation, Parks and Wildlife Foundation Ph: (780) 415-1167

The ministry consists of the department, Travel Alberta and the Alberta Sport, Recreation, Parks and Wildlife Foundation. The following description of the ministry's structure provides an overview of the range of programs and services available to Albertans.

Department

1. Tourism

The Tourism Division facilitates the growth and expansion of marketable tourism products (e.g., attractions, tours, resorts). It supports the tourism industry in developing policy and planning initiatives, undertaking research, collecting and distributing tourism data and market intelligence to the tourism industry, and providing services such as the Travel Alberta Photo and Video Library. The division also provides advisory services and information to tourism operators and stakeholders to facilitate the development and improvement of Alberta's private and public sector tourism products and assets. Additionally, it encourages private sector investment in Alberta's tourism industry from domestic and international sources. Information and travel counselling are provided through 1-800-ALBERTA, the Travel Alberta Contact Centre, Travel Alberta visitor information centres, and community and regional visitor information centres.

2. Parks

The Parks Division is responsible for the management of Alberta's parks system, which includes nearly 500 parks, ranging in size from very small to very large land bases. Provincial parks cover more than 27,500 square kilometres, or approximately four per cent, of the province. They are maintained as a legacy for future generations while supporting a rich diversity of opportunities and uses. The provincial park system is managed to balance recreation with conservation, to provide quality recreation experiences, promote healthy ecosystems and environments, and contribute to the province's economy through national and international tourism. Through engagement of Albertans and collaboration with government, municipalities and other partners, the provincial park system contributes to Albertans' overall quality of life. The division also maintains the Alberta Conservation Information Management System (formerly known as the Alberta Natural Heritage Information Centre), which is the province's biodiversity database, and coordinates Alberta's involvement in the Canadian Heritage Rivers Program.

3. Sport and Recreation

The Sport and Recreation Division encourages Albertans to lead active, healthy lifestyles by promoting and supporting participation in sport, recreation and physical activity. Athletic achievement is supported through involvement with inter-provincial and international games and events. The division collaborates with individuals, organizations, communities, the private sector, and municipal, provincial, national and international governments and agencies to enhance sport, recreation and physical activity programs and services. The division also provides consultative and administrative support to the Alberta Sport, Recreation, Parks and Wildlife Foundation.

4. Olympic and Paralympic Secretariat

The Olympic and Paralympic Secretariat was responsible for coordinating Alberta's approach and activities leading up to and during the Vancouver 2010 Olympic and Paralympic Winter Games. The objectives for the secretariat aligned with the three priorities of sport, culture and tourism outlined in the Alberta-Vancouver Organizing Committee Accord signed by Premier Ed Stelmach in January 2008.

5. Ministry Support Services

Ministry Support Services includes the minister's office; deputy minister's office; communications; human resource services; financial services; policy, planning and legislative services; and information management and technology services. These services are provided to the entire ministry to optimize operating efficiency.

Agencies

1. Travel Alberta

Tourism marketing initiatives are carried out through Travel Alberta, the tourism marketing agency of the Government of Alberta which began operations as a legislated corporation on April 1, 2009. Travel Alberta manages regional, national and international tourism marketing programs and also provides cooperative tourism marketing support to industry through the six tourism destination regions across the province. Travel Alberta also administers TravelAlberta.com, the province's official travel and tourism information web portal to assist with vacation planning and links to attractions, events and tourist destinations across Alberta.

2. Alberta Sport, Recreation, Parks and Wildlife Foundation

The Alberta Sport, Recreation, Parks and Wildlife Foundation is committed to helping people live active, healthy lives and enhancing the quality of life in Alberta's communities. The foundation is dedicated to providing active living programs and services to help Albertans make healthier choices and foster environments conducive to active living. The long-term development of athletes, coaches and officials is achieved through the foundation's support for opportunities to participate at multi-sport games. The foundation encourages Albertans to donate land and funding to preserve the natural environment. Also, the foundation partners with sport, recreation and active living organizations, communities, businesses and volunteers through its programs and services. Grants from the foundation support organizations and individuals in the development of sport, recreation, parks and wildlife programs and services across the province.

AUDITOR
GENERAL
Alberta

Review Engagement Report

To the Members of the Legislative Assembly

I have reviewed the performance measures identified as "Reviewed by Auditor General" included in the *Ministry of Tourism, Parks and Recreation's 2009-10 Annual Report*. These performance measures are prepared based on the following criteria:

- Reliability – Information agrees with the underlying data and with sources used to prepare it.
- Understandability and Comparability – Actual results are presented clearly and consistently with the stated methodology and presented on the same basis as targets and prior years' information.
- Completeness – performance measures and targets match those included in Budget 2009. Actual results are presented for all measures.

My review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to my Office by the Ministry. My review was not designed to provide assurance on the relevance of these performance measures.

A review does not constitute an audit and, consequently, I do not express an audit opinion on these performance measures.

Based on my review, nothing has come to my attention that causes me to believe that the "Reviewed by Auditor General" performance measures in the Ministry's 2009-10 Annual Report are not, in all material respects, presented in accordance with the criteria of reliability, understandability, comparability, and completeness as described above. However, my review was not designed to provide assurance on the relevance of these performance measures.

Original Signed by Merwan N. Saher, CA
Auditor General

Edmonton, Alberta
August 30, 2010

The official version of this Report of the Auditor General, and the information the Report covers, is in print form.

Performance Measures Summary Table

Core Business/Goals/Performance Measures	Prior Years' Results				Target	Current Actual
Tourism development, research and marketing						
1. Alberta's tourism products are developed and expanded, and tourism from targeted domestic and international markets is increased						
1.a Per cent of tourism industry clients satisfied with tourism development services	72.2% 2005-06	89.3% 2006-07	73.5% 2007-08	71.6% 2008-09	75%	76.6% 2009-10
1.b Total tourism expenditure in Alberta ($billion)	N/A	5.2 2006	5.6 2007	5.7e 2008	5.8	5.7e 2009
*1.c Per cent of clients satisfied with their overall experience at Travel Alberta visitor information centres	98.0% 2005	98.4% 2006	99.1% 2007	99.8% 2008	98%	97.0% 2009
1.d Per cent of clients satisfied with overall service received through the Travel Alberta Contact Centre	97.8% 2005	97.4% 2006	98.2% 2007	97.7% 2008	97%	97.4% 2009
Parks						
2. The provincial parks system provides opportunities for outdoor recreation and tourism and conserves Alberta's natural heritage						
*2.a Visitor satisfaction with experiences at provincial parks and recreation areas	91.1% 2005-06	89.1% 2006-07	89.5% 2007-08	93.3% 2008-09	91%	94.7% 2009-10
Sport, recreation, physical activity and coordination of Alberta's role in the 2010 Olympic and Paralympic Games						
3. Advantages of the Olympics are maximized, and Albertans lead active, healthy lifestyles and participate in sport, recreation and physical activity						
*3.a Participation in sport and recreational activities by adult Albertans	82.4% 2005-06	81.3% 2006-07	78.6% 2007-08	85.6% 2008-09	81%	80.4% 2009-10
3.b Percentage of Albertans age 12-19 who are active or moderately active in their leisure time	71.2% 2005	N/A 2006	72.3% 2007	73.1% 2008	71%	75.5% 2009

*** Indicates performance measures that have been reviewed by the Office of the Auditor General**

For more detailed information, see measures methodology in the Other Information section of the annual report.

The performance measures indicated with an asterisk were selected for review by ministry management based on the following criteria established by government:

1. Enduring measures that best represent the goal and mandated initiatives,
2. Measures that have well established methodology and data reporting, and
3. Measures that have outcomes over which the government has a great deal of influence.

e - Estimate

Discussion and Analysis of Results

Strategic Priorities

1. Alberta's *Plan for Parks*

To guide the implementation of the *Plan for Parks*, project plans have been completed for each of the priority actions. Work was done to identify potential new parks through the *Land-use Framework* process and a regional park planning model is being developed and refined. Work is progressing on new legislation to refine the parks' classification system and provide greater clarity on the activities allowed within each park.

The ministry's new online campground reservation service (www.Reserve.AlbertaParks.ca) began operating May 1, 2009, with 25 provincial campgrounds available for online booking. The website was expanded later in 2009-10 to allow campsites at 50 provincial campgrounds to be booked online or through a new toll-free reservation service. The website allows visitors to research individual campsites using an interactive map with a 360 degree panoramic view of each site.

2. Diversify the economy through the tourism industry

The ministry held its inaugural Alberta Open Skies Forum which provided an opportunity for tourism, business and air industry stakeholders to discuss provincial priorities regarding air access between Alberta and priority markets, the need for more liberalized air service agreements, and issues regarding how the federal government negotiates such agreements.

A tourism investment attraction mission to the middle-east included presentations in the United Arab Emirates, Qatar and Saudi Arabia to profile tourism development and investment opportunities in Alberta.

Travel Alberta successfully transitioned into a legislated corporation and developed a new strategic plan to grow tourism expenditures in the province. Through Travel Alberta, the ministry leveraged the 2010 Olympic Winter Games to strengthen relationships with key industry partners and travel media from around the world to boost awareness of Alberta as a tourism destination. This included hosting national and international tourism industry operators, tourism industry partners and media on the Alberta Train that operated between Vancouver and Whistler during the 2010 Olympic Winter Games.

Travel media relations activities leading up to, during and following the Olympics are expected to generate unpaid media coverage for Alberta worth approximately $70 million. The media coverage contributes to raising awareness of Alberta as a tourism destination. In addition to the Olympic coverage, $125.8 million in unpaid media space and time was generated during 2009 in regional, national and international tourism markets.

3. Alberta's *Land-use Framework*

The ministry fully supported and participated in the implementation of the *Land-use Framework* and related initiatives. This included providing key input on conservation, recreation and tourism components; supplying background data and information on environmentally significant areas; and participating in the development of the Lower Athabasca and South Saskatchewan regional land-use plans. The ministry is also involved in further work with the Ministry of Sustainable Resource Development to develop a

Provincial Recreation Management Strategy for Alberta's public lands to provide broader policy direction for outdoor recreation components of the *Land-use Framework.*

4. Maximize advantages of the 2010 Olympics and Paralympic Games

Alberta's engagement and programming relating to the Vancouver 2010 Olympic and Paralympic Winter Games was a success. A collaborative effort involving government, Alberta municipalities, volunteer organizations and private corporations, added to the long-term benefit for Alberta. World Cup events (seven plus one Canadian Olympic selection event) brought world class athletes to compete in Alberta and resulted in a total of 455 hours of international television coverage of these Alberta World Cup events, reaching more than 155 million viewers worldwide. A sport marketing conference was held to assist high performance sporting groups to increase fund development and self sufficiency skills.

The Olympic Torch Relay completed two successful visits to Alberta which raised awareness of the Games and created opportunities for local businesses. Strategically located business and hospitality venues were established in Vancouver (Alberta House, Alberta Train, and Alberta Plaza) to take advantage of opportunities for business development and tourism, and to showcase Alberta's food products, culture, performers and artists. A website (www.Alberta.ca/vancouver2010) was launched in mid-October to highlight Alberta's involvement, athletes and artists.

An Olympic/Paralympic Legacy Forum was held in late 2009 as well as several joint Alberta-British Columbia meetings with international and national winter Olympic sport organizations during the 2010 Olympic and Paralympic Winter Games. This work resulted in the first World Cup joint initiative for bobsleigh/skeleton being planned for 2010 (November in British Columbia and December in Alberta). Consultations were also held with WinSport Canada on their major capital project to renew the 1988 Olympic legacy facilities in Calgary and to create Canada's first Centre of Sport Excellence. The final $9 million of the government's three-year $69 million commitment to create the centre and upgrade the 1988 Olympic legacy facilities was also provided to WinSport Canada.

5. Active and healthy lifestyles

Consultations were held with stakeholders to develop a policy that focuses on recreation, active living and sport to address the health concerns associated with the inactivity levels of Albertans. A summary of the consultations were shared with stakeholders in early March 2010. This process led to the development of a draft policy document. The draft Active Alberta policy takes a broad approach, recognizing that recreation, active living and sport link to community design, land-use planning, environmental principles and other factors. The draft policy also considers the entire system, from program design and delivery to the roles played by the government, municipalities, the nonprofit sector and the private sector.

6. Infrastructure

The ministry completed projects ranging from water treatment system upgrades, camping facility upgrades, trail enhancements and refurbishment of buildings in provincial parks and recreation areas. Funding of $24.3 million was provided for parks infrastructure, of which $22.4 million was used for these projects. The Government of Canada's Western Economic Diversification Department's Community Adjustment Fund provided an additional $5 million towards these projects to support employment in rural areas of province. Tourism, Parks and Recreation completed projects totalling $4.1 million. Improvements to the Canmore Travel Alberta Visitor Information Centre include expanded washroom facilities, promotional displays and self-serve information services designed to encourage visitors to experience Alberta attractions, activities and events. There was also the addition of a new visitor services building to the centre. The ministry also partnered with the federal government and a number of groups to put $4 million towards building and upgrading 839 kilometres of trails across Alberta.

Core Business 1

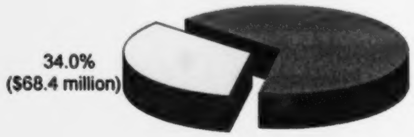
Tourism development, research and marketing

In 2009-10, 34.0 per cent ($68.4 million) of the ministry's operating expenses related to core business one. Through this core business the ministry develops and expands Alberta's tourism products and increases tourism from targeted domestic and international markets. The funding is based on revenue collected through the 4.0 per cent Tourism Levy on temporary accommodations. Expenditures increased $3 million over the prior year providing additional funding for tourism marketing and development. This funding was used to establish Travel Alberta as a Crown corporation; promote Alberta as a tourist destination regionally, nationally, and internationally; increase the number of visitors to and within Alberta; and to continue development of a tourism development strategy to expand tourism in Alberta.

Goal 1

Alberta's tourism products are developed and expanded, and tourism from targeted domestic and international markets is increased

Operating Expenses
(in millions)



Goal 1 accounted for 34.0% ($68.4 million) of the ministry's 2009-10 operating expense.

Overview

The ministry supports this goal on an ongoing basis by:

- Working collaboratively with all levels of government and industry stakeholders to increase awareness of the economic significance of tourism.
- Facilitating the development of tourism products (e.g., attractions, tours, resorts) experiences and destinations.
- Researching, collecting, interpreting and distributing tourism data and market intelligence to industry stakeholders to seize opportunities and achieve collaborative outcomes.
- Providing advisory services and information to tourism operators and stakeholders to facilitate the development and improvement of Alberta's private and public sector tourism products and assets.
- Encouraging private sector investment in Alberta's tourism industry from domestic and international sources.
- Supporting the tourism industry through advocacy efforts and policy, planning and land management initiatives.
- Developing and implementing marketing programs through Travel Alberta to heighten awareness of Alberta as a tourism destination.
- Providing marketing support services such as the Photo and Video Library.
- Providing travel information and trip counselling through the Travel Alberta Contact Centre, Travel Alberta visitor information centres, community and regional visitor information centres and Travel Alberta websites in collaboration with other ministries and community tourism organizations.

Results

STRATEGY 1.1

Ensure an enhanced policy and regulatory environment that is supportive of tourism development, implement new programs and work with industry and government stakeholders to reduce impediments to tourism growth.

The ministry continued to advocate for improved air access between Alberta and countries that are important in supporting provincial strategies in relation to in-bound tourism, trade and investment. It hosted the inaugural Alberta Open Skies Forum in collaboration with the Ministry of Transportation. The event provided tourism, business, air industry and government stakeholders with the opportunity to discuss provincial priorities regarding air access between Alberta and priority markets, the need for more liberalized air service agreements and the issues regarding how the federal government negotiates such agreements.

STRATEGY 1.2

Investigate opportunities for new and enhanced tourism experiences and products in partnership with provincial parks and recreation areas, museums and historic sites.

Tourism information kiosks were installed in nine provincial parks and one historic site. The kiosks encourage visitors to explore more attractions in the region and to visit provincial historic sites and parks. The design and fabrication of an additional 14 kiosks to be installed in the spring of 2010 was completed.

Workshops were held to investigate opportunities for new and enhanced tourism experiences and products related to provincial parks, recreation areas, museums and historic sites. In collaboration with the Alberta Museums Association and the Ministry of Culture and Community Spirit, the ministry hosted a workshop for museum and historic site representatives on assessing and improving the museum experience for their visitors. A workshop was also held for staff on the development of new and enhanced products for learning enrichment and experiential travel with relation to provincial parks.

STRATEGY 1.3

Facilitate and engage investor/entrepreneur involvement and investment in Alberta's tourism industry through business development activities and investment attraction initiatives (e.g., investment symposiums, trade missions) focused on new markets and the creation of new/enhanced tourism business opportunities.

The ministry hosted the fifth annual Tourism Investment Symposium featuring more than 20 land-based tourism investment opportunities from 10 Alberta communities and two regional organizations. The tourism opportunities ranged from campground developments to four-season resorts. In addition, targeted investors across Canada received information on these tourism opportunities which were also available through the ministry's website.

The ministry continued to collaborate with other provincial ministries to support specific tourism business development and investment attraction activities. This included a mission to United Arab Emirates, Qatar and Saudi Arabia where ministry representatives made presentations and met with investors interested in pursuing tourism business investment opportunities in Alberta.

STRATEGY 1.4

Partner with municipalities, not-for-profit groups and individuals to support the development of new and enhanced tourism destinations and products, particularly in rural areas (e.g., the Canadian Badlands; trail-based destinations; and heritage, learning/enrichment, culinary and Aboriginal tourism).

The ministry worked with non-profit organizations to provide funding for the development and enhancement of motorized and non-motorized trails across the province, and with provincial trail groups to map approved trails. The Northern Rockies Trail Map was drafted in consultation with Alberta TrailNet, the Alberta Snowmobile Association, the Alberta Off-Highway Vehicle Association, Jasper National Park, municipalities, rural economic and tourism organizations and other stakeholders. Local and regional input was received through open houses.

The ministry worked closely with Aboriginal groups on tourism development projects such as the plans for the Métis Crossing site and Canadian Badlands Ltd., a not-for-profit company developing and promoting southeast Alberta as a tourism destination. Canadian Badlands Ltd. received an operating grant to assist them in their development of the region and support for implementing several programs funded through the Rural Alberta Development Fund. Those programs included the development of a signage strategy and a tourist destination assessment tool.

STRATEGY 1.5

Generate increased tourism in Alberta by updating and upgrading the services at the Travel Alberta visitor information centres in collaboration with Alberta Infrastructure, and by enhancing the Tourism Information System to better support the provision of tourism information and travel counselling.

The ministry collaborated with the Ministry of Infrastructure to construct a new visitor services building at the Travel Alberta Visitor Information Centre in Canmore. The new building features promotional displays and self-serve information resources designed to encourage visitors to experience Alberta attractions, activities and events. In addition, expanded washroom facilities will better meet the needs of the travelling public.

Renovation designs, including an expansion to the washrooms, were completed for the Travel Alberta Visitor Information Centre in Field, British Columbia in cooperation with the Ministry of Infrastructure and Parks Canada. Space allocation planning for the Field visitor information centre was initiated to consider the needs of the partners involved in the operation of the centre.

The implementation of the Consumer Market Intelligence and Fulfillment component of the Tourism Information System allows for the effective management of tourism information and supports travel counselling. It provides consumer market intelligence, business contact information and other tracking capabilities for the Travel Alberta Contact Centre, distribution centre and visitor information centres.

STRATEGY 1.6

Raise awareness of Alberta as a tourism destination in all target markets through Travel Alberta's tourism marketing activities (e.g., expanding web-based marketing, targeted consumer promotions).

Travel Alberta raised awareness of Alberta as a tourism destination through travel media relations, generating unpaid media space and time in regional, national and international tourism markets valued at $125.8 million, in addition to media interest and coverage generated by activities during the Olympic Winter Games.

Improved and expanded web-based marketing resulted in over 5.5 million visits to TravelAlberta.com. Video-sharing websites such as YouTube.com and Travel Alberta's Twitter and Facebook profiles increased visitation and awareness through short travel videos. The re-launched Travel Alberta Holiday Card provides western Canadians with more than 250 value-added holiday packages. The card has more than 172,000 registered in the program, which is a 36.5 per cent increase from the previous year.

STRATEGY 1.7

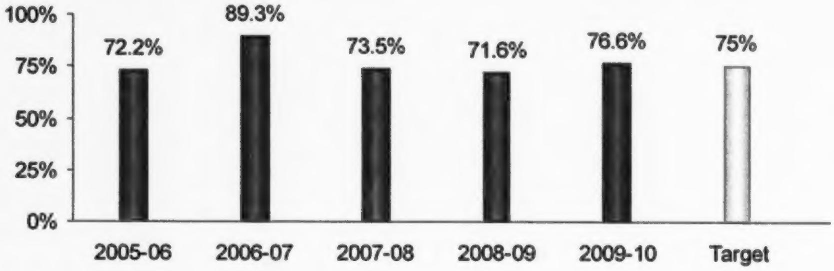
Position Alberta as a tourism destination by holding international events in the province prior to the 2010 Olympic and Paralympic Games and create opportunities through the Games by linking the improved Olympic venues in Alberta to the ongoing needs of sport.

Alberta hosted seven World Cup events (plus one Canadian Olympic selection event) leading up to the 2010 Olympic Winter Games. The ministry leveraged these events and the 2010 Olympic Winter Games to strengthen relationships with key industry partners and travel media from around the world and to boost awareness of Alberta as a tourism destination. Presentations were made at various tourism industry functions, events and conferences to inform and to provide the opportunity for Alberta's tourism industry to participate in tourism marketing activities. National and international tourism operators, travel suppliers, meeting planners, corporate executives, industry partners and national and international media were on the Alberta Train between Vancouver and Whistler during the Games. International media and international wholesalers were engaged in the activities and programming leading up to, during and following the Olympic Winter Games. The value of this unpaid media coverage of Alberta generated by these initiatives is estimated to be more than $70 million.

DID YOU KNOW? As a result of meetings held on the Alberta Train, Ski Louise has attracted Dominion Tours summer coaches to Lake Louise and the resort is now building a new winter program for Dominion Tours.

Performance Measures

1.a Per cent of tourism industry clients satisfied with tourism development services



Source: Tourism Division Client Satisfaction Survey

Description

This measure indicates the percentage of public and private sector tourism industry clients who had contact with the Tourism Division. The division provides a range of information and advisory resources for new and expanded tourism development projects throughout Alberta. Services are organized under three distinct program areas: resource management and development; destination development and product enhancement; and tourism business development and investment.

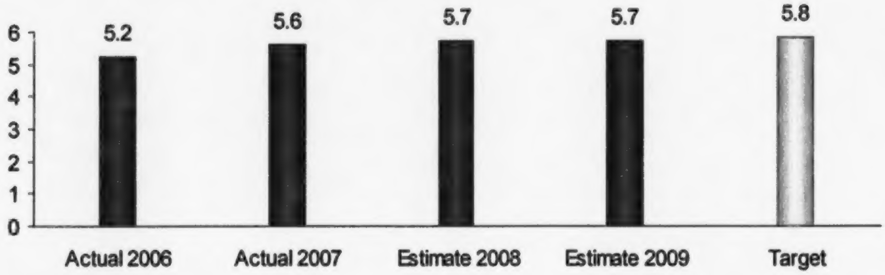
Results

In 2009-10, 76.6 per cent of tourism industry clients were satisfied with tourism development services.

Analysis

The result exceeded the 2009-10 target of 75.0 per cent. The results are a 5.0 per cent increase from the previous year's result of 71.6 per cent. This is the highest level of satisfaction since 2006-07 (89.3 per cent), which was an unusually high result. Client satisfaction is influenced by several factors such as the frequency of clients' contact with the Tourism Division and their varying needs, preferences and expectations. Clients often seek funding or anticipate investor/developer interest in their projects, which the Tourism Division cannot guarantee. These expectations may result in different experiences and varying levels of satisfaction. Possible reasons for the increase in overall satisfaction may have been due to several new programs, products and initiatives undertaken by the division such as updated tourism business development guides, festivals and events planning manual/workshops, trail mapping projects, learning and enrichment workshops, and regional familiarization visits by staff.

1.b Total tourism expenditure in Alberta ($billion)



Source: Statistics Canada, Travel Survey of Residents of Canada and International Travel Survey, and Tourism, Parks and Recreation
Notes: Historical data revised. The 2008 last actual results are an updated estimate based on new data from the Travel Survey of Residents of Canada.

Description

This measure indicates the annual value of all tourism-related expenditures in Alberta. This includes expenditures made in Alberta by visitors from overseas, the United States, other Canadian provinces and Albertans.

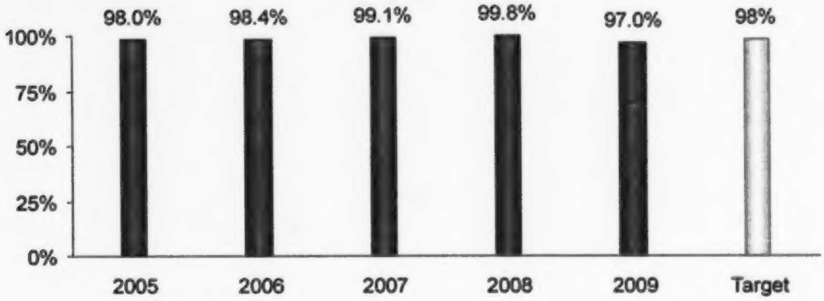
Results

The total tourism expenditure in Alberta for 2009 is estimated at $5.7 billion.

Analysis

The result nearly met the target of $5.8 billion. External influences that may have an impact on results include economic conditions in Alberta's key tourism markets; the value of the Canadian dollar; world events such as war, terrorism, disease, natural disaster and political upheaval; implementation of new security procedures at border crossings; and increased competition from other tourism destinations. The recent global financial crisis, rising unemployment rates in many industrialized countries, including Canada, the H1N1 flu pandemic and the increasing number of countries that were in recession had a negative impact on travel volume and spending in Alberta. The continued success of tourism marketing strategies, such as Travel Alberta's Stay marketing campaign and a focus on domestic regional markets such as Saskatchewan and British Columbia may have helped to stabilize results.

1.c Per cent of clients satisfied with their overall experience at Travel Alberta visitor information centres



Source: Visitor Information Centre Satisfaction Survey

Description

This measure indicates the satisfaction of clients with their overall experience at Travel Alberta visitor information centres.

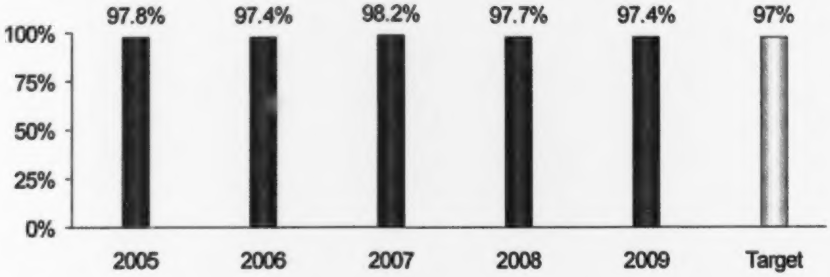
Results

In 2009, 97.0 per cent of clients were satisfied with their overall experience at Travel Alberta visitor information centres.

Analysis

The 2009 target of 98.0 per cent was not met; however, results remained exceptionally high as 97.0 per cent of visitor information centre clients were satisfied with their experience. Factors influencing results could include the age and condition of facilities, client's prior experiences at other sites/venues and the level of staff training and knowledge of Alberta's attractions. Consistent, high-quality staff training, as well as good working conditions and effective teamwork, contribute to achieving and maintaining a high level of visitor satisfaction. Visitors were most satisfied with Travel Alberta staff in the following areas: being knowledgeable (97.1 per cent), doing everything to meet service needs (97.2 per cent), providing appropriate information/recommendations (97.6 per cent) and being courteous (98.7 per cent). Approximately 68.2 per cent of clients reported that they would likely make another trip to Alberta because of the information they gained from visiting the centre and another 20.5 per cent indicated they would consider it.

1.d Per cent of clients satisfied with overall service received through the Travel Alberta Contact Centre



Source: Travel Alberta Interactive Voice Response Survey

Description

This measure indicates the overall satisfaction of callers to the Travel Alberta Contact Centre (1-800-ALBERTA).

Results

In 2009, 97.4 per cent of clients were satisfied with the overall service received through the Travel Alberta Contact Centre.

Analysis

The target of 97.0 per cent was met. External factors that can influence satisfaction include the amount and quality of information available from other travel sources, clients' expectations and current knowledge and call volume. Consumers' use of the Internet for travel planning and research purposes results in higher expectations by clients. Continued monitoring and consultation with the service contractor resulted in consistently high satisfaction ratings.

Core Business 2

Parks

In 2009-10, 42.9 per cent ($86.3 million) of the ministry's operating expenses related to core business two. Through this core business the ministry's provincial parks system provides opportunities for outdoor recreation and tourism, and conserves Alberta's natural heritage. Expenditures decreased $37.3 million over the previous year due to one-time financial support for phase one of the development of the Capital Region River Valley Park in 2008-09. This decrease is offset by one-time nominal sum disposals of land to municipalities which allows the municipalities to operate the facilities for their communities, increased amortization expense and one-time grant funding provided by the federal government for park upgrades to help address rural unemployment.

Goal 2

The provincial parks system provides opportunities for outdoor recreation and tourism and conserves Alberta's natural heritage

Operating Expenses
(in millions)

Goal 2 consumed 42.9%($86.3 million) of the ministry's 2009-10 operating expenses.

Overview

The ministry supports this goal on an ongoing basis by:

- Managing Alberta's provincial parks system to enhance Albertans' quality of life and the overall environmental quality of the province.
- Providing opportunities for outdoor recreation that meet the needs of current and future generations.
- Contributing to Alberta's overall attraction as a world class nature-based tourism destination.
- Conserving the province's natural heritage – the natural landscapes and features, ecosystems and ecological processes, biological diversity and the related cultural attributes that those landscapes and features include – by protecting more than 27,500 square kilometres of the province as a legacy for future generations.
- Promoting lifelong learning and stewardship through an emphasis on interpretation and environmental education to foster an appreciation and understanding of Alberta's natural heritage.
- Operating the province's biodiversity database, the Alberta Conservation Information Management System, to generate knowledge regarding the province's natural heritage and biodiversity and to support land-use decisions.
- Keeping the province's parks safe and enjoyable.
- Providing opportunities for volunteer involvement to enhance services and research.
- Selecting private sector contractors and monitoring their performance in operating and maintaining facilities and providing services in parks.

Results

STRATEGY 2.1

Implement Alberta's *Plan for Parks* to ensure Alberta's parks remain protected yet accessible and support Alberta's *Land-use Framework*.

The ministry completed several initiatives in implementing Alberta's *Plan for Parks*, the minister's mandated priority from the premier. New park trails and new campsites were added in provincial parks. Online public consultations enabled the ministry to obtain input into planning for the future of Alberta's parks. A new strategy was developed to support scientific research and evidence-based decision-making for the management of parks. The ministry also began to develop an inclusion strategy that will focus on removing physical barriers to access in parks facilities, as well as introducing new Canadians to our provincial parks, and bridging language barriers.

STRATEGY 2.2

Develop online access to campground reservations and other services to improve travel planning, camping experiences and overall public service.

The ministry's new online campground reservation service (www.Reserve.AlbertaParks.ca) began operating May 1, 2009, with 25 provincial campgrounds available for online booking. The website was expanded late in 2009-10 to allow campsites at 50 provincial campgrounds to be booked online or through a new toll-free reservation service. The website allows visitors to research individual campsites using an interactive map with a 360 degree panoramic view of each site.

DID YOU KNOW? In 2010, 45,000 Reserve.AlbertaParks.ca account holders (campers) made nearly 50,000 reservations at 25 provincial campgrounds.

STRATEGY 2.3

Refine the current parks classification system so Albertans can easily understand which recreation and conservation activities are supported in each park, and why.

The ministry completed a proposal for a refined park classification system intended to make it easier for people to understand what they can do in provincial parks. The proposal is to simplify the parks classification system into two categories, provincial parks and heritage rangelands, and use zoning to classify park land according to its highest and most logical use (e.g., recreation, conservation, or a combination). The classification system along with land management, conservation, tourism opportunities and recreation will be addressed in the development of legislation to better align with the *Plan for Parks*.

STRATEGY 2.4

Participate in the implementation of Alberta's *Land-use Framework*, regional land-use plans and a Provincial Recreation Management Strategy for Alberta's public lands to address conflicts over competing use of land, identify opportunities to enhance the tourism sector, and provide an integrated sustainable land-use approach that balances economic, environmental and social concerns.

The ministry fully supported and participated in the implementation of the *Land-use Framework* and related initiatives. This included providing key input on conservation, recreation and tourism components; supplying background data and environmentally significant areas information, and participating in the development of regional land-use plans such as those for the Lower Athabasca and South Saskatchewan regions. The ministry also conducted further work with the Ministry of Sustainable Resource Development in developing a Provincial Recreation Management Strategy for Alberta's public lands to provide broader policy direction for outdoor recreation components of the *Land-use Framework*.

STRATEGY 2.5

Repair, replace, upgrade and sustain facilities and infrastructure in Alberta's provincial parks system to ensure public health, safety and enjoyment.

The ministry provided funding of $24.3 million, of which $22.4 million for parks infrastructure including upgrades, capital maintenance and renewal projects in provincial parks and recreation areas. The Government of Canada's Western Economic Diversification Department's Community Adjustment Fund provided an additional $5 million towards these projects to provide employment in rural areas of province. The ministry completed projects totalling $4.1 million. Major projects completed include: the Fish Creek Environmental Learning Centre at Fish Creek Provincial Park; campground revitalization at Park Lake and Chain Lakes provincial parks; the central services building at Dinosaur Provincial Park; Nakiska ski lift installation in the Evan-Thomas Provincial Recreation Area; Sylvan Lake Provincial Park washroom and site upgrades; water and sewer system upgrades in Cypress Hills Interprovincial Park; and a new shower building at Winagami Lake Provincial Park.

STARTEGY 2.6

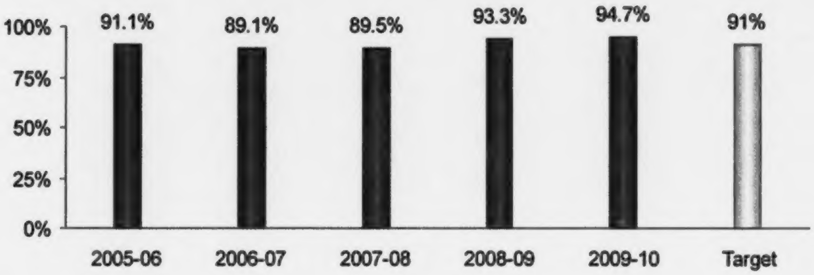
Increase public awareness, understanding and stewardship of Alberta's natural heritage and the parks system and its contribution to Albertans' quality of life through innovative education, interpretation, marketing and public information services.

In collaboration with other ministries, non-government organizations and business groups, the ministry developed and delivered new programs for youth, the physically disabled and new Canadians on Alberta's natural heritage and the parks system. On-site outreach and interactive video conferencing programs on the natural and cultural features of Alberta's landscapes enabled students to physically and virtually visit provincial parks, and interact with staff.

The ministry delivered interpretation and education programs in 15 parks, as well as outreach programs in Edmonton, Calgary, Lethbridge, Medicine Hat, Grande Prairie and Slave Lake. As a result, nearly 500,000 people accessed these programs and used park visitor centres. In association with local communities, major special events highlighting First Nations peoples, Alberta art and culture, and the celebration of parks were held in Cypress Hills Interprovincial Park, Kananaskis Country, and Fish Creek and Slave Lake provincial parks. Cypress Hills Interprovincial Park, and Dinosaur and Writing-on-Stone provincial parks started new learning enrichment and experiential programs to increase greater audience participation and understanding of Alberta's parks. The Parks Stewardship program engaged more than 2,500 volunteers at 200 sites and included alliances with 75 non-profit organizations. As part of the Stewardship Action Plan, new approaches to volunteer safety, training and involvement were implemented.

Performance Measure

2.a Visitor satisfaction with experiences at provincial parks and recreation areas



Source: How are we doing? Provincial Parks and Recreation Areas Camper Satisfaction Survey

Description

This measure indicates visitors' overall satisfaction with the services and facilities at Alberta's provincial parks and recreation areas.

Results

In 2009-10, 94.7 per cent of visitors were satisfied with their experiences at Alberta's provincial parks and recreation areas.

Analysis

This year's result exceeded the target by 3.7 per cent and is the highest result to date. Overall satisfaction consists of all those who reported they are satisfied or very satisfied with their experience. In 2009-10, 51.5 per cent of respondents were very satisfied with their experiences, which is almost a one per cent increase from last year's results. Additionally, 89.3 per cent of the respondents indicated they would return to the same campground in the future. Visitors' satisfaction is influenced by several factors, including interactions with other visitors, programs offered during the visit, public awareness of facilities and services, infrastructure renewal programs, services provided by contractors and park staff and the age, condition and cleanliness of facilities. When rating the staff of provincial parks and recreation areas, 91.3 per cent of the respondents felt that the staff were friendly and courteous. Alberta's provincial parks and recreation areas continue to attract more than eight million visits a year. To meet this demand, the ministry focused on infrastructure upgrades, capital maintenance and renewal projects in provincial parks and recreational areas. The Government of Canada's Western Economic Diversification Department's Community Adjustment Fund provided additional funding towards these projects to provide employment in rural areas of province.

Core Business 3

Sport, recreation, physical activity and coordination of Alberta's role in the 2010 Olympic and Paralympic Games

In 2009-10, 23.1 per cent ($46.5 million) of the ministry's operating expenses related to core business three. Through this core business the ministry helped to ensure the advantages of the Vancouver 2010 Olympic and Paralympic Winter Games are maximized and also that Albertans lead active, healthy lifestyles and participate in sport, recreation and physical activity. A decrease in funding required for the final installment of government's three-year $69 million commitment to WinSport Canada (to renew facilities at Canada Olympic Park and to help create the Canadian Centre of Sport Excellence) resulted in a $4.9 million decrease in expenditures over the past year. This was offset by one-time expenses around the 2010 Olympic and Paralympic Winter Games held in Vancouver and Whistler, which focused on celebrating excellence in sport, showcasing Alberta arts and culture, and pursuing investment and development opportunities for business and tourism in Alberta.

Goal 3

Advantages of the Olympics are maximized, and Albertans lead active, healthy lifestyles and participate in sport, recreation and physical activity

Operating Expenses (in millions)

Goal 3 required 23.1% ($46.5 million) of the ministry's 2009-10 operating expenses.

Overview

The ministry supports this goal on an ongoing basis by:

- Collaborating with local, provincial, national and international governments, organizations and agencies on sport, recreation, active living and athletic achievement.
- Promoting participation in sport, recreation and physical activity in communities, schools and workplaces.
- Supporting and facilitating participation in sport at the community, provincial, inter-provincial and international levels.
- Providing financial support to provincial sport and recreation associations, active living agencies, communities, community organizations and individuals through the Alberta Sport, Recreation, Parks and Wildlife Foundation.
- Managing land and facilities donated to the Alberta Sport, Recreation, Parks and Wildlife Foundation.

Results

STRATEGY 3.1
Develop a recreation policy to help address the high levels of obesity among children and youth, encourage active, healthy lifestyles and increase participation in sport and recreation.

Stakeholder consultations contributed to the development of the draft Active Alberta policy that focuses on recreation, active living and sport to address concerns associated with the inactivity levels of Albertans. Stakeholders received a summary of the consultations in early March 2010. The draft policy is based on research regarding the many benefits associated with participation in recreation, active living and sport such as improved mental and physical health, improved education outcomes, strengthened communities and economic benefits. The Active Alberta policy takes a broad approach, recognizing that recreation, active living and sport link to community design, land-use planning, environmental principles and other factors. The draft policy also considers the entire system – from program design and delivery to the roles played by government ministries, municipalities, the nonprofit sector and the private sector.

STRATEGY 3.2
Support the implementation of the Alberta Recreation Corridor and Trails Designation Program to make trails easier to use, operate and manage; and support the Alberta Recreation Corridors Coordinating Committee.

The Alberta Recreation Corridor and Trails Classification System was released and provides important information to trail users, allowing them to assess the suitability of a trail for their ability and desired experience. The system also provides a basic framework to assist in assessing, planning, designing, constructing and operating trails. A Memorandum of Understanding for Interagency Recreation Enforcement was established in partnership with the Royal Canadian Mounted Police K Division, the ministries of Sustainable Resource Development, Solicitor General and Public Security and Transportation.

A Trail Insurance Survey helped to determine the liability risk factors involved with the development, operation and maintenance of recreation trails by non-government organizations in Alberta. A Trail Risk Assessment and Management Resource Manual provides guidance to reduce risk on trails operated and maintained by non-profit organizations, in order to lower insurance costs.

The ministry supported the Alberta Recreation Corridors Coordinating Committee by completing requests for information and research related to off-highway vehicles (e.g., the number of off-highway vehicles and the number of related injuries and deaths). A Trail Education, Safety and Stewardship Program was developed to address the safety issues related to the use of off-highway vehicles by children and youth.

DID YOU KNOW? **Approximately 45,000 Albertans participated in the Alberta Active Living Challenge Day on May 21, 2009. Albertans young and old, in a group or on their own did 30 minutes of activity such as yoga, walking, outdoor games, volleyball and more.**

STRATEGY 3.3

Coordinate Alberta's approach and activities leading up to and during the 2010 Olympic and Paralympic Games with a key focus on supporting and promoting Alberta's sport, tourism and cultural activities.

Alberta's engagement and programming relating to the 2010 Olympic and Paralympic Winter Games was a success. A collaborative effort involving 12 government ministries and agencies, Alberta municipalities, volunteer organizations and corporations added to the long-term benefit for Alberta. World Cup events (seven plus one Canadian Olympic selection event) brought world class athletes to compete in Alberta and resulted in a total of 455 hours of international television coverage of these Alberta World Cup events, reaching more than 155 million viewers worldwide. A sport marketing conference was held for high performance sporting groups to increase fund development and self-sufficiency skills. The ministry also recognized and celebrated sporting excellence with web programming, targeted receptions in Vancouver, and through efforts to improve development of Canada's national sporting organizations.

The Olympic and Paralympic Secretariat enhanced ATCO's Celebrating Excellence Program, where Alberta youth from across the province wrote about their pursuit of excellence in leadership and community. The challenge rewarded 166 students with a trip to Vancouver and tickets to an Olympic event with a parent or legal guardian, and another 83 students won a laptop computer. The Alberta Sport, Recreation, Parks and Wildlife Foundation's Pathway to Excellence Program provided 26 emerging high-performance athletes, chosen by their provincial sporting organization, with an opportunity to watch role models in their sport compete at the Olympics.

DID YOU KNOW? **More than half of Canada's 2010 Winter Olympic and Paralympic teams (108 athletes) were either born, currently reside, or undertook a significant portion of their training in Alberta.**

STRATEGY 3.4

Implement initiatives in the 2010 Olympic and Paralympic Winter Games Accord with the Vancouver Organizing Committee.

The Olympic Torch Relay completed two successful visits to Alberta that raised awareness of the 2010 Winter Games and created opportunities for local businesses. The Olympic Torch visited 76 Alberta communities, travelled 3,400 kilometres and was the centrepiece of 18 community celebrations during nine days in our province. A website, www.Alberta.ca/vancouver2010, was launched in mid-October to highlight Alberta's involvement in the 2010 Olympic Winter Games and to showcase our athletes and artists.

Business and hospitality venues were launched in Vancouver (i.e., Alberta House, Alberta Train and Alberta Plaza) to showcase Alberta's food products, performers and artists. Alberta House was a business and hosting venue used to promote Alberta's culture, business, tourism and sport. National and international visitors included diplomats, athletes, sports federations, industry leaders, tourism operators, media, government officials and young Alberta leaders. Special guests at Alberta House included Wayne Gretzky and Olympic medalists such as Alexandre Bilodeau, Jenn Heil and the Canadian men's and women's curling teams.

Alberta Plaza, an open air entertainment and restaurant venue, was dubbed by one Vancouver radio station as the "rockingest" pavilion. The plaza was a place for Olympic fans to enjoy the Taste of Alberta menu. The open air design allowed everyone to enjoy Alberta's hospitality, whether cheering for Team Canada on the big screens or dancing to one of the free musical performances by Alberta's established and emerging artists.

The Alberta Train was hailed by guests and national and international media as one of the most creative business development and marketing tools at the Games. The six-hour round trip afforded influential national and international tour operators, travel suppliers, partners, business leaders, sport organizations and media an opportunity to network, develop relationships and learn about the many opportunities in Alberta.

STRATEGY 3.5

Support the development of facilities to accommodate training and hosting of World Cup and world championship events relating to or resulting from the 2010 Olympic and Paralympic Games.

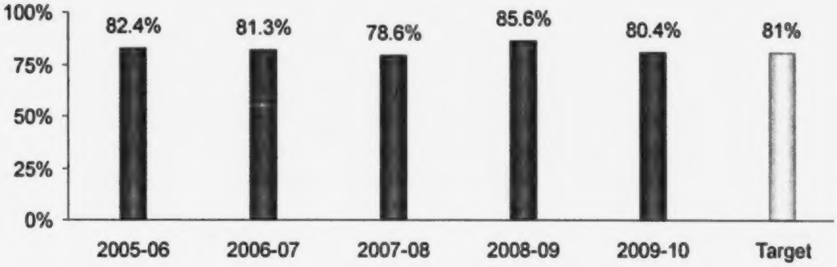
The ministry continued its ongoing consultation and project advisory relationship with WinSport Canada on their major capital project to renew the 1988 Olympic legacy facilities in Calgary and to create Canada's first Centre of Sport Excellence. As the centre for winter sport athlete training and competitions, international facilities for the sports of freestyle moguls, freestyle aerials and snowboard were completed. Major progress is underway on an athletic and ice complex at Canada Olympic Park. The government provided the final $9 million installment of its three-year $69 million commitment to this project.

In collaboration with the Government of British Columbia, the ministry began developing a Winter Olympic/Paralympic Legacy Utilization Strategy that will focus on venue management and event hosting, the development of officials, the economic impact of hosting events and the development of a legacy network. An Olympic/Paralympic Legacy Forum was held in late 2009, as well as several joint Alberta-British Columbia meetings with international and national winter Olympic sport organizations during the 2010 Olympic and Paralympic Winter Games. As a result of this work the first joint World Cup initiative for bobsleigh/skeleton will be held in both provinces in 2010 (November in British Columbia and December in Alberta).

DID YOU KNOW? The 2010 Alberta Winter Games were hosted by the Lakeland Region - Bonnyville and Cold Lake. The Games involved more than 2,500 athletes, coaches and officials, who participated in 25 different sports. The athletes ranged from 11 to 17 years of age.

Performance Measures

3.a Participation in sport and recreational activities by adult Albertans



Source: Tourism, Parks and Recreation Survey of Albertans

Description

This measure indicates adult Albertans participation in sport and recreational activities in the past year.

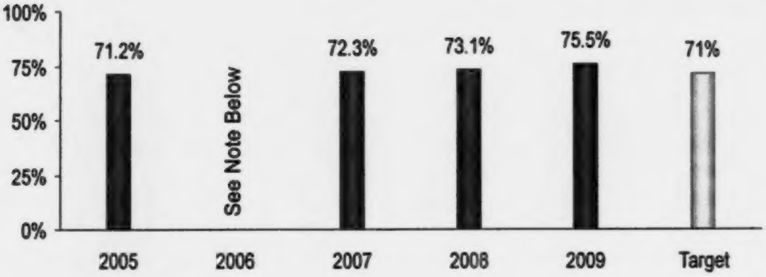
Results

In 2009-10, 80.4 per cent of adult Albertans participated in sport and recreational activities.

Analysis

The result of 80.4 per cent was just under the target of 81.0 per cent. Results may be affected by many external influences such as the recession Alberta experienced in 2009, personal lifestyle choices, the disposable income Albertans have to spend on sport and recreational activities, an aging population and media reporting on the importance of living an active, healthy lifestyle. The main motivators reported to increase physical activity are more free time or less work (24.8 per cent) and increased motivation or enthusiasm (17.8 per cent). To maintain or increase the 80.4 per cent result, a continued emphasis on encouraging Albertans to live an active, healthy lifestyle is needed. The awareness and ongoing research regarding the positive results that active living has on the overall health and wellness of Albertans may increase participation in sport and recreation over the next few years. The ministry continues to promote the benefits of participating in sport and recreation, and provide support to provincial sport and recreation organizations.

3.b Percentage of Albertans age 12-19 who are active or moderately active in their leisure time



Source: Statistics Canada: Canadian Community Health Survey
Notes: In 2008, the Canadian Community Health Survey transitioned from a biennial survey to an annual survey. The 2005 and 2007 results have been restated in 2009 as the rates were recalculated by Statistics Canada to exclude non-response categories ("refusal", "don't know" and "not stated") in the denominator.

Description

This measure indicates the percentage of Albertans age 12 to 19 years who are active or moderately active in their leisure time.The result is based on a combination of questions on the type, frequency and duration of each of the identified activities (e.g., walking for exercise, skiing, weight training, golfing and exercise classes).

Results

In 2009, 75.5 per cent of Albertans age 12-19 were active or moderately active in their leisure time.

Analysis

The result exceeded the target by 4.5 per cent. This may partially be due to the revision of Statistics Canada's methodology for calculating results (see above note). The results may be affected by many external influences such as lifestyle factors (e.g., leisure-time physical activity and time spent watching television or playing video games) and a negative perception of health. Other factors that may affect the results include level of education and socio-economic status (e.g., the disposable income parents have for sport and recreational activities, admission fees and other charges for facilities or programs). A continued emphasis on encouraging Albertans 12–19 years of age to live an active, healthy lifestyle is needed to maintain or increase the result. There is also a need to consider youth culture (e.g., social networking and competing sedentary interests) and opportunities to use TV and computers in the promotion of recreation, active living and sport programs and services. The ministry continues to partner with provincial recreation, active living and sport organizations who provide significant opportunities for adolescents in communities and schools to enjoy active, healthy lifestyles. The ministry also continues to support programs that create opportunities for under-represented populations (e.g., girls, Aboriginals, persons with disabilities and economically disadvantaged youth) to participate in recreation, active living and sport.

Financial Analysis

Results of Operations
For the Year Ending March 31, 2010
(Millions of dollars)

2009-10 Financial Analysis

	Budget	Actual	Difference	Explanation
Total Revenues	$ 47.6	$ 54.0	$ 6.4	Increased fee collection from provincial parks ($1.4 million), one time grant funding provided by the federal government ($4.1 million) and increased miscellaneous revenue collected ($0.9 million).
Expenses				
Operating	192.8	199.5	(6.7)	Increased spending in parks due to unbudgeted nominal sum disposal ($9 million), amortization expense ($1.1 million) partially offset by reduced operating expenses in Tourism ($2 million) to continue development of the online reservation system and reduced spending in the Alberta Sports, Recreation, Parks and Wildlife Foundation ($1.5 million).
Statutory	0.1	1.7	(1.6)	
Equipment/ Inventory Purchases	1.2	1.1	0.1	
Capital Investment	17.2	21.4	(4.2)	One time grant funding provided from the federal government ($2.2 million) and a transfer of operating funding ($2 million) to capital to continue development of the online reservations system.
Total Expenses	$ 211.3	$ 223.7	$ (12.4)	

Revenue Highlights

	2010		2009
	Budget	Actual	Actual
Internal Government Transfers	$ 34.6	$ 34.6	$ 95.6
Transfers from the Government of Canada	0.5	4.6	0.5
Investment Income	0.5	0.5	0.5
Premiums, Fees and Licenses	7.5	8.9	7.4
Other Revenue	4.5	5.4	4.2
Total Revenue	$ 47.6	$ 54.0	$ 108.2

Total revenue for the ministry in 2009-10 was $54 million, which is a decrease of $54.2 million from the previous year.

The internal government transfers decrease of $61 million from the prior year is due to a decrease in funding for the final year of the government's three-year commitment to WinSport Canada. Also a one-time grant was provided in 2008-09 of $50 million to River Valley Alliance for developing a capital region park system. The ministry's major source of revenue is internal government transfers from the Alberta Lottery Fund.

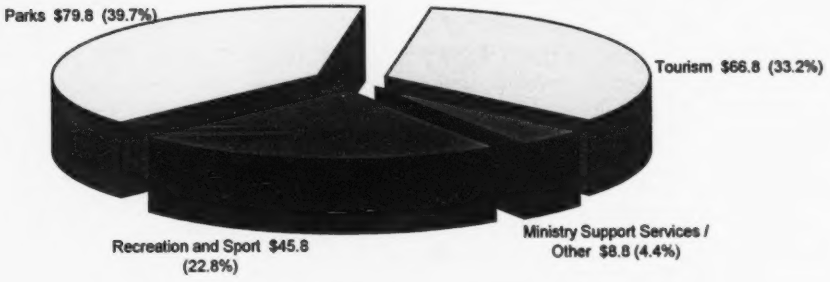
Transfers from federal government increased $4.1 million due to funding provided from Western Economic Diversification to help develop the online reservation system and various parks beautification projects.

Premiums, fees and licenses increased $1.5 million from the prior year due to increased revenue from collection of camping and other fees at provincial parks.

Other revenue increased $1.2 million from the previous year due to increased revenue collected by Travel Alberta for project partnerships with industry, offset by decreased donation revenue.

Ministry Expense by Program

Operating Expense by Program - $201.2 million



The ministry spent $79.8 million (39.7 per cent of funding) on operations and management of Alberta parks. Expenses to develop Alberta as a tourist destination, developing tourism product and marketing of the province through Travel Alberta were $66.8 million (33.2 per cent of funding). The Alberta Sport, Recreation, Parks and Wildlife Foundation and the Olympic Secretariat spent $45.8 million (22.8 per cent of funding) to help maximize the advantages of the Olympics and to promote healthy and active lifestyles. The remainder of the ministry's expenses ($8.8 million or 4.4 per cent of funding) went to support services and other expenses to manage the overall ministry and address environmental obligations.

Capital Investment

The ministry also spent $22.5 million for capital maintenance and renewal of parks infrastructure, continued development of the online reservation system and one time renovations at the Canmore Visitor Information Centre. This amount excludes operational maintenance costs associated with maintaining our infrastructure.

Ministry Expense by Function

(in millions)

Expense by function identifies the principal purpose for which an expense is incurred rather than the activity involved. The basis of reporting is used for inter-provincial comparisons and for determining federal funding eligibility.

The function "agriculture, resource management and economic development" includes expenses related to the development and promotion of agriculture and other sectors of the economy such as tourism promotion. The function "recreation and culture" includes expenses incurred in the delivery of programs and services to promote leisure activities.

	2009		2008
	Budget	Actual	Actual
Agriculture, Resource Managment and Economic Development	$ 72.3	$ 69.6	$ 67.1
Recreation and Culture	120.7	131.6	173.3
Total Expense by Function	$ 193.0	$ 201.2	$ 240.4

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Ministry of Tourism, Parks and Recreation

Consolidated Financial Statements

March 31, 2010

Ministry of Tourism, Parks and Recreation
Consolidated Financial Statements
March 31, 2010

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Consolidated Statements of Financial Position

Consolidated Statements of Cash Flows

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Schedule 4 – Budget

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Schedule 6 – Allocated Costs

Schedule 7 – Tangible Capital Assets

AUDITOR
GENERAL
Alberta

Auditor's Report

To the Members of the Legislative Assembly

I have audited the consolidated statements of financial position of the Ministry of Tourism, Parks and Recreation as at March 31, 2010 and 2009 and the consolidated statements of operations and cash flows for the years then ended. These financial statements are the responsibility of the Ministry's management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Ministry as at March 31, 2010 and 2009 and the results of its operations and its cash flows for the years then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Merwan N. Saher, CA
Auditor General

Edmonton, Alberta
June 10, 2010

The official version of this Report of the Auditor General, and the information the Report covers, is in print form.

Ministry of Tourism, Parks and Recreation
Consolidated Statements of Operations
Year ended March 31
(in thousands)

	2010		2009
	Budget (Schedule 4)	Actual	Actual Restated (Note 3)
Revenues (Schedules 1 and 2)			
Internal Government Transfers	$ 34,620	$ 34,620	$ 95,620
Transfers from the Government of Canada	476	4,630	541
Investment Income	502	483	472
Premiums, Fees and Licences	7,432	8,843	7,336
Other Revenue	4,528	5,389	4,201
	47,558	53,965	108,170
Expenses – Directly Incurred (Note 2(c) and Schedules 3 and 6)			
Ministry Support Services	7,598	7,120	6,927
Tourism	70,986	66,825	63,944
Parks	67,082	79,736	117,328
Recreation and Sports	47,197	45,770	50,664
	192,863	199,451	238,863
Valuation Adjustments			
Provision for Doubtful Accounts	-	3	7
Provision for Environmental Obligations	-	1,366	1,073
Provision for Vacation Pay and Banked Overtime	110	343	423
	110	1,712	1,503
	192,973	201,163	240,366
Gain (Loss) on Disposal of Tangible Capital Assets	800	9,283	(72)
Net Operating Results	$ (144,615)	$ (137,915)	$ (132,268)

The accompanying notes and schedules are part of these consolidated financial statements.

Ministry of Tourism, Parks and Recreation
Consolidated Statements of Financial Position
As at March 31
(in thousands)

	2010	2009 Restated (Note 3)
Assets		
Cash (Note 4)	$ 10,763	$ 2,651
Accounts Receivable, Prepaid Expenses and Inventory (Note 6)	7,991	1,131
	18,754	3,782
Restricted Cash (Note 7)	426	426
Tangible Capital Assets (Schedule 7)	388,335	368,324
	$ 407,515	$ 372,532
Liabilities		
Accounts Payable and Accrued Liabilities	$ 18,369	$ 20,704
Unearned Revenue	981	528
	19,350	21,232
Net Assets		
Net Assets at Beginning of Year	351,300	308,651
Net Operating Results	(137,915)	(132,268)
Net Financing Provided from General Revenues	174,780	174,917
Net Assets at End of Year (Note 7)	388,165	351,300
	$ 407,515	$ 372,532

The accompanying notes and schedules are part of these consolidated financial statements.

Ministry of Tourism, Parks and Recreation
Consolidated Statements of Cash Flows
Year ended March 31
(in thousands)

	2010	2009 Restated (Note 3)
Operating Transactions		
Net Operating Results	$ (137,915)	$ (132,268)
Non-cash Items Included in Net Operating Results		
Amortization	13,800	11,216
(Gain) Loss on Disposal of Tangible Capital Assets	(9,283)	72
Adjustment to opening cash balance		(35)
Valuation Adjustments	1,362	1,010
	(132,036)	(120,005)
Increase in Accounts Receivable, Prepaid Expenses and Inventories	(7,433)	(502)
Decrease in Accounts Payable and Accrued Liabilities	(3,124)	(11,234)
Increase in Unearned Revenue	453	167
Cash Applied to Operating Transactions	(142,140)	(131,574)
Capital Transactions		
Acquisition of Tangible Capital Assets	(22,484)	(44,211)
Proceeds on Disposal/Sale of Tangible Capital Assets	10,219	261
Transfers of Tangible Capital Assets	(12,263)	(170)
Cash Applied to Capital Transactions	(24,528)	(44,120)
Financing Transactions		
Net Financing Provided from General Revenues	174,780	174,917
Increase (Decrease) in Cash	8,112	(777)
Cash at Beginning of Year	3,077	3,854
Cash at End of Year	$ 11,189	$ 3,077

The accompanying notes and schedules are part of these consolidated financial statements.

Ministry of Tourism, Parks and Recreation
Notes to the Consolidated Financial Statements
Year ended March 31, 2010

Note 1 Authority and Purpose

The Minister of Tourism, Parks and Recreation has, by the *Government Organization Act* and its regulations, been designated responsible for various *Acts*. To fulfill these responsibilities, the Minister is responsible for the organizations listed in Note 2(a). The authority under which each organization operates is also listed in Note 2(a). Together these organizations form the Ministry of Tourism, Parks and Recreation (Ministry).

The purpose of the Ministry is to enhance and preserve the quality of life for Albertans. This is done by:

- managing Alberta's provincial parks and protected areas
- promoting recreational and sport opportunities
- facilitating tourism marketing and development

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. The PSAB Financial Statements presentation standard for the government summary financial statements has been modified to more appropriately reflect the nature of the departments.

(a) Reporting Entity

The reporting entity is the Ministry of Tourism, Parks and Recreation. The *Government Accountability Act* defines a Ministry as including the Department and any Provincial agency and Crown-controlled organization for which the Minister is responsible.

These consolidated financial statements include the accounts of the following organizations:

Organization	Authority
Department of Tourism, Parks and Recreation	*Government Organization Act*
Alberta Sport, Recreation, Parks and Wildlife Foundation	*Alberta Sport, Recreation, Parks and Wildlife Foundation Act*
Travel Alberta	*Travel Alberta Act*

All ministries of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance and Enterprise. All cash receipts of ministries are deposited into the Fund and all cash disbursements made by the ministries are paid from the Fund. Net Financing Provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Consolidation

The accounts of the organizations listed in Note 2(a) above have been consolidated. Revenue and expense transactions, investing and financing transactions, and related asset and liability accounts between the consolidated organizations were eliminated upon consolidation.

(c) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

Credit or Recovery

Credit or Recovery initiatives provide a basis for authorizing spending. Credits or Recoveries are shown in the details of the Government Estimates for a supply vote. If budgeted revenues are not fully realized, spending is reduced by an equivalent amount. If actual credit or recovery amounts exceed budget, the Ministry may, with the approval of the Treasury Board, use the excess to fund additional expenses on the program. Schedule 2 discloses information on the Ministry's credit or recovery initiatives.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Ministry has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets
- pension costs are the cost of employer contributions during the year
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay and environmental obligations.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

Incurred by Others

Services contributed by other entities in support of the Ministry operations are not recognized and disclosed in Schedule 5 and allocated to programs in Schedule 6.

Assets

Financial assets of the Ministry are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals, as well as inventories held for resale.

Inventories are valued at the lower of cost and net realizable value. Cost is determined on the first in, first out basis.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Assets (continued)

Assets acquired by right are not included. Tangible capital assets of the Ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major enhancements is $100,000. The threshold for all other tangible capital assets is $5,000. All land is capitalized.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the fair values of these physical assets less any nominal proceeds are recorded as grants in kind.

Artworks are not recorded as assets. Purchases of artworks are expensed in the period in which the items are acquired. Donations of artworks are reported as revenue and expenses at their fair value when fair value can be reasonably determined. When fair value cannot be reasonably determined, these donations are recorded at nominal value.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

An environmental obligation is recorded as a liability when there is little or no discretion to avoid settlement of the obligation and a reasonable estimate of the amount can be made.

Net Assets

Net assets represent the difference between the carrying value of assets held by the Ministry and its liabilities.

Restricted funds and endowment funds (Note 7) are considered appropriations from net assets and are reported as net assets.

An externally restricted fund accounts for non-government contributions, which can only be used for the purpose specified by the donor.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Net Assets (continued)

An internally restricted fund accounts for funds restricted by the Ministry Foundation for either matching non-government contributions, which can only be used for an identified purpose, or for retaining an ongoing funding capability.

An endowment fund accounts for contributions received under various agreements with sponsors and matching funds may be provided by the Ministry Foundation. In addition, the endowment fund can include internally restricted funds to be used for identified purposes, or for retaining an ongoing funding capability.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

Measurement Uncertainty (in thousands)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. Environmental obligations are included in accounts payable and accrued liabilities in the amount of $2,500 (2009 – $1,480) based on management's best estimates that reflect the most probable course of action. Increased construction costs, or other unanticipated changes may affect these estimates.

Note 3 Restatement of Prior Year (in thousands)

The Ministry had set up an accounts receivable amount of $99 for the interest earned on a perpetual trust in the prior year. Through a legal review process the receivable amount was deemed to be a part of the perpetual trust, in which the Ministry is only entitled to the investment income once a deemed project has been approved by the trust company. Comparatives for 2009 have been restated as if the Ministry was not in receipt of this investment income. The Net assets balance on March 31, 2009 is made up as follows:

Net assets as previously reported	$ 351,399
Transfer from Accounts Receivable	(99)
Net assets at March 31, 2009	$ 351,300

Note 4 Cash and Restricted Cash (in thousands)

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. The CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2010, securities held by the CCITF have a time-weighted return of 1.0% per annum (2009 – 3.0% per annum).

Cash in the amount of $1,685 (2009 - $1,729) has been externally restricted and $146 (2009 – $146) has been internally restricted and is therefore not available to pay for operating expenses.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 5 Accounts Receivable, Prepaid Expenses and Inventory (in thousands)

	2010			2009
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value Restated (Note 3)
Accounts Receivable	$ 7,957	$ 115	$ 7,842	$ 1,045
Advances	-	-	-	14
Inventory	20	-	20	16
Prepaid Expenses	129	-	129	56
	$ 8,106	$ 115	$ 7,991	$ 1,131

Accounts receivable are unsecured and non-interest bearing.

Note 6 Artworks (in thousands)

The Ministry has a collection of artworks consisting of 19 (2009 – 19) prints of the Waterfowl of North America Collection #1250 with an approximate value of $5 (2009 – $5). There were no artwork dispositions (2009 – Nil) or acquisitions (2009 – Nil) during the year.

Note 7 Net Assets (in thousands)

	2010	2009 Restated (Note 3)
Unrestricted Funds	$ 383,668	$ 346,767
Endowment Funds[a]	4,497	4,533
	$ 388,165	$ 351,300

[a] Endowment Funds includes land and buildings in the amount of $2,240 (2009 - $2,232) and cash in the amount of $2,257 (2009 - $2,301).

Note 8 Contractual Obligations (in thousands)

	2010	2009
Obligations Under Operating Leases, Contracts and Programs		
Capital Construction Contracts	$ 7,275	$ 4,821
Grant Agreements	640	855
Operating Leases	8,688	538
Service Contracts	63,986	38,959
	$ 80,589	$ 45,173

Estimated payment requirements for obligations under operating leases, contracts and programs for the next five years and thereafter are as follows:

Obligations Under Operating Leases, Contracts and Programs

2010 - 2011	$ 45,967
2011 - 2012	16,881
2012 - 2013	5,995
2013 - 2014	5,762
2014 - 2015	1,698
Thereafter	4,286
	$ 80,589

On April 1, 2009, a $10,640 agreement for Resident Marketing services was assigned to the Corporation. On March 16, 2010, the Corporation announced it was allowing this contract to lapse when it expires on March 31, 2011. The Corporation will establish a new integrated regional business unit with responsibility for marketing in the province of Alberta, Saskatchewan, British Columbia and Manitoba.

Note 9 Contingent Liabilities (in thousands)

At March 31, 2010 the Department is a defendant in five legal claims (2009 - three legal claims). Four of these claims have specified amounts totalling $5,334 and the remaining one has no specified amount (2009 – two claims with specified amounts of $5,201 and one with no specified amount). These claims are covered by the Alberta Risk Management Fund.

The resulting loss, if any, from these claims cannot be determined.

Note 10 Trust Funds Under Administration (in thousands)

The Ministry administers a trust fund that is a regulated fund consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the fund and administers it for the purposes of various trusts, it is not included in the Ministry's financial statements.

At March 31, 2010, trust fund under administration was as follows:

	2010	2009
Parks General Trust and Performance Deposits	$ 915	$ 795

In addition to the above trust fund under administration, the Ministry holds bank guarantees in the form of letters of credit in the amount of $42,028 (2009 – $40,827).

Note 11 Benefit Plans (in thousands)

The Ministry participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Ministry also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $3,696 for the year ended March 31, 2010 (2009 – $2,868).

At December 31, 2009, the Management Employees Pension Plan reported a deficiency of $483,199 (2008 – deficiency $568,574) and the Public Service Pension Plan reported a deficiency of $1,729,196 (2008 – deficiency $1,187,538). At December 31, 2009, the Supplementary Retirement Plan for Public Service Managers had a deficiency of $39,516 (2008 – deficiency of $7,111).

Note 11 Benefit Plans (continued)

The Ministry also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2010, the Bargaining Unit Plan reported an actuarial deficiency of $8,335 (2009 – deficiency $33,540) and the Management, Opted Out and Excluded Plan an actuarial surplus of $7,431 (2009 – deficiency $1,051). The expense for these two plans is limited to the employer's annual contributions for the year.

Note 12 Contract Liability (in thousands)

When the Corporation was established on April 1, 2009, it combined the operations of two organizations, Travel Alberta Secretariat and Travel Alberta International Inc. As part of this consolidation, a lease for office space was assigned to the Corporation from Travel Alberta International Inc. was assigned to the Corporation. The Corporation ceased using this space on March 31, 2010 and, accordingly, has recorded a liability for the present value of future costs associated with the unused office space, less estimated recoveries from sub-letting the premises. Included in administration expenses is $1,123 associated with this liability.

Note 13 Comparative Figures

Certain 2009 figures have been reclassified to conform to the 2010 presentation.

Note 14 Approval of Consolidated Financial Statements

The consolidated financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Ministry of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 1
Revenues
Year ended March 31
(in thousands)

	2010		2009
	Budget	Actual	Actual Restated (Note 3)
Internal Government Transfers			
Transfer from the Lottery Fund	$ 34,620	$ 34,620	$ 95,620
	34,620	34,620	95,620
Transfers from the Government of Canada	476	4,630	541
Investment Income	502	483	472
Premiums, Fees and Licences			
Camping Fees	5,071	6,529	5,502
Lands and Grazing	1,033	1,163	954
Other	1,328	1,151	880
	7,432	8,843	7,336
Other Revenue			
Donations	1,630	1,037	862
Miscellaneous	2,280	4,259	2,467
Refunds of Expenses	210	(278)	441
Sales	408	371	431
	4,528	5,389	4,201
Total Revenues	$ 47,558	$ 53,965	$ 108,170

Ministry of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 2
Credit or Recovery
Year ended March 31
(in thousands)

	2010		
	Authorized	Actual[a]	Excess
Parks Operations[b]	$ 8,281	$ 9,247	$ 966
Park Infrastructure Management[c]	1,155	2,832	1,677
	$ 9,436	$ 12,079	$ 2,643

[a] Revenues from credit or recovery initiatives are included in the Ministry's revenues in the Statement of Operations and Schedule 1.

[b] Parks collects various fees and other revenues that are used to partially offset the cost of providing services. These include fees for the use of campgrounds, park facilities and lands, heritage appreciation services (e.g. interpretive bus tours), as well as contributions, sponsorships, donations, grants and payments by corporations, private sector operators, foundations, individuals and others.

[c] Parks collects a levy for facility redevelopment.

Ministry of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 3
Expenses – Directly Incurred Detailed By Object
Year ended March 31
(in thousands)

	2010		2009
	Budget	Actual	Actual Restated (Note 3)
Voted			
Salaries, Wages and Employee Benefits	$ 50,868	$ 53,464	$ 45,071
Supplies and Services	104,110	78,981	79,333
Supplies and Services from Support Service Arrangements with Related Parties[a]	1,688	(149)	1,392
Grants	22,879	53,229	101,748
Financial Transactions and Other	493	126	102
Amortization of Tangible Capital Assets	12,825	13,800	11,216
	$ 192,863	$ 199,451	$ 238,862
Statutory			
Valuation Adjustments			
Provision for Doubtful Accounts	$ -	$ 3	$ 7
Provision for Environmental Obligations	-	1,366	1,073
Provision for Vacation Pay and Banked Overtime	110	343	423
	$ 110	$ 1,712	$ 1,503

[a] The Ministry received Freedom of Information and Privacy (FOIP) services from the Ministry of Finance and Enterprise and revenue services from the Ministry of Energy.

Ministry of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 4
Budget
Year ended March 31
(in thousands)

	2009-10 Estimates	Adjustment	2009-10 Budget	Authorized Supplementary (a)	2009-10 Authorized Budget
Revenues					
Internal Government Transfers	$ 34,620	$ -	$ 34,620	$ -	$ 34,620
Transfers from the Government of Canada	476	-	476	5,000 (b)	5,476
Investment Income	502	-	502	(26) (i)	476
Premiums, Fees and Licences	7,432	-	7,432	1,002 (g)	8,434
Other Revenue	4,528	-	4,528	800 (j)	5,328
	47,558	-	47,558	6,776	54,334
Expenses – Directly Incurred					
Voted Expenses					
Ministry Support Services	7,598	-	7,598	(260) (f)	7,338
Tourism	70,986	-	70,986	(2,544) (e)	68,442
Parks	67,082	-	67,082	11,638 (h)	78,720
Recreation and Sport	47,197	-	47,197	(867) (k)	46,330
	192,863	-	192,863	7,967	200,830
Statutory					
Valuation Adjustments					
Provision for Doubtful Accounts	-	-	-	-	-
Provision for Environmental Obligations	-	-	-	-	-
Provision for Vacation Pay and Banked Overtime	110	-	110	-	110
	110	-	110	-	110
Gain on Disposal of Tangible Capital Assets	800	-	800	8,980	9,780
Net Operating Results	$ (144,615)	$ -	$ (144,615)	$ 7,789	$ (136,826)
Equipment/Inventory Purchases	$ 1,198	$ -	$ 1,198	$ 320 (c)	$ 1,518
Capital Investment	$ 17,284	$ -	$ 17,284	$ 5,347 (d)	$ 22,631

Ministry of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 4 (continued)
Budget
Year ended March 31
(in thousands)

(a) Treasury Board approval is pursuant to section 24(2) of the *Financial Administration Act*.

(b) A supplementary estimate was approved on February 16, 2010.

(c) A supplementary estimate of $500 was approved on February 16, 2010 for equipment and displays at the Canmore Visitor Information Centre to complete renovations at the facility.

(d) A supplementary estimate of $2,000 was approved on February 16, 2010 to accelerate development of the Centralized Reservation and Registration System and to enhance the system's functionality.
A supplementary estimate of $2,731 was approved on February 16, 2010 for trail maintenance, repair and upgrading of numerous provincial parks and to expand the number of campgrounds included on the Centralized Reservation and Registration System. This spending is offset by a transfer from the federal government.
The transfer of $616 from operating expense to capital investment was approved as part of the third quarter fiscal update on January 20, 2010 to allow Travel Alberta to capitalize leasehold improvements and fund system development costs in 2009-10.

(e) A supplementary estimate of $2,000 was approved on February 16, 2010 to accelerate development of the Centralized Reservation and Registration System and to enhance the system's functionality.
The transfer of $616 from operating expense to capital investment was approved as part of the third quarter fiscal update on January 20, 2010 to allow Travel Alberta to capitalize leasehold improvements and fund system development costs in 2009-10.
As a part of the third quarter fiscal update approval was given to transfer amortization expense $72 from Parks to Travel Alberta.

(f) The supplementary estimate approved on February 16, 2010 was net of $902 from lower than budgeted spending in various programs.

(g) The supplementary estimate approved on February 16, 2010 included a dedicated revenue increase of $985 to address increased operation costs in parks and protected areas related to increased visitation and service demands.
Increase in Alberta Sport, Recreation, Parks and Wildlife Foundation premiums of $17 approved as part of the third quarter fiscal update January 20, 2010.

(h) A supplementary estimate of $8,992 was approved on February 16, 2010 to complete 13 nominal sum disposals of park land to municipalities to fulfill prior agreements.
A supplementary estimate of $2,731 was approved on February 16, 2010 for trail maintenance, repair and upgrading of numerous provincial parks and to expand the number of campgrounds included on the Centralized Reservation and Registration System. This spending is offset by a transfer from the federal government.
The supplementary estimate approved on February 16, 2010 was net of $902 from lower than budgeted spending in various programs.
As a part of the third quarter fiscal update approval was given to transfer amortization expense $72 from Parks to Travel Alberta.

(i) Net decrease in investment income approved as part of third quarter fiscal update January 20, 2010.

(j) Net increase of $800 in other income approved as part of the third quarter fiscal update January 20, 2010 due to sales of tickets and accommodations through Travel Alberta.

(k) The supplementary estimate approved on February 16, 2010 was net of $902 from lower than budgeted spending in various programs. Net decrease in dedicated revenue for Alberta Sport, Recreation, Parks and Wildlife Foundation approved in third quarter fiscal update January 20, 2010 $444.

Ministry of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 5
Related Party Transactions
Year ended March 31
(in thousands)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Ministry had the following transactions with related parties recorded on the consolidated Statement of Operations and the consolidated Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Other Entities	
	2010	2009
Revenues		
Internal Government Transfers	$ 34,620	$ 95,620
Expenses – Directly Incurred		
Other Services	$ 1,790	$ 1,623
Tangible Capital Assets Transferred In	$ 12,327	$ 170

The above transactions do not include support service arrangement transactions disclosed in Schedule 3.

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the consolidated financial statements but are disclosed in Schedule 6.

	Other Entities	
	2010	2009
Expenses – Incurred by Others		
Accommodation	$ 7,402	$ 5,222
Legal	275	344
Other	2,523	2,703
Parks Maintenance	1,430	1,940
	$ 11,630	$ 10,209

Ministry of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 6
Allocated Costs
Year ended March 31
(in thousands)

	2010									2009
		Expenses – Incurred by Others				Valuation Adjustments (f)				
Program	Expenses (a)	Accommodation Costs (b)	Legal Services (c)	Other Services (d)	Parks Maintenance (e)	Provision for Doubtful Accounts	Provision for Environmental Obligations	Provision for Vacation Pay and Banked Overtime	Total Expenses	Total Expenses Restated (Note 3)
Ministry Support Services	$ 7,120	$ 569	$ 54	$ 516	$ -	$ -	$ -	$ 30	$ 8,289	$ 7,684
Tourism	66,825	1,612	10	154	-	-	-	24	68,625	65,524
Parks	79,736	3,629	192	1,670	1,430	3	1,366	260	88,286	125,326
Recreation and Sport	45,770	1,592	19	183	-	-	-	29	47,593	52,040
	$199,451	$ 7,402	$ 275	$ 2,523	$ 1,430	$ 3	$ 1,366	$ 343	$ 212,793	$ 250,574

(a) Expenses – Directly Incurred as per Statement of Operations, excluding valuation adjustments.

(b) Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 5, allocated by square footage.

(c) Costs shown for Legal Services on Schedule 5, allocated by estimated costs incurred by each program.

(d) Costs shown for Other Services on Schedule 5, allocated by estimated costs incurred by each program.

(e) The Department of Transportation provided road and bridge maintenance to Parks. Costs shown for Parks Maintenance on Schedule 5, allocated to the program.

(f) Valuation Adjustments as per Statement of Operations. Environmental Obligations, Vacation Pay and Banked Overtime, and Doubtful Accounts provision included in Valuation

Adjustments were allocated as follows:

- Provision for Doubtful Accounts – allocated to the program
- Provision for Environmental Obligations – allocated to the program
- Provision for Vacation Pay and Banked Overtime – allocated to the program by employee

Ministry of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 7
Tangible Capital Assets
Year ended March 31
(in thousands)

	2010									2009
	General Capital Assets					Infrastructure Assets				
	Land	Buildings	Computer Hardware and Software	Equipment[a]	Other and Leasehold Improvements	Bridges	Highways and Roads	Land Improvements	Total	Total
Estimated Useful Life	Indefinite	10-40 years	5-8 years	3-20 years	10-20 years	40 years	40 years	40 years		
Historical Cost [b]										
Beginning of Year	$ 109,099	$ 182,671	$ 9,282	$ 30,313	$ 16,397	$ 3,090	$ 61,798	$ 186,656	$ 599,306	$ 557,975
Additions	-	8,389	7,040	1,046	2,851	120	1,356	1,682	22,484	44,211
Disposals, Including Write-Downs	-	(648)	(114)	(363)	-	-	(247)	(773)	(2,145)	(3,050)
Transfers to (from) Ministry	12,695	-	(432)	-	-	-	-	-	12,263	170
	$ 121,794	$ 190,412	$ 15,776	$ 30,996	$ 19,248	$ 3,210	$ 62,907	$ 187,565	$ 631,908	$ 599,306
Accumulated Amortization										
Beginning of Year	$ -	$ 74,262	$ 1,392	$ 12,430	$ 15,927	$ 958	$ 37,052	$ 88,961	$ 230,982	$ 222,472
Amortization Expense	-	4,908	274	2,259	205	48	1,791	4,315	13,800	11,216
Effect of Disposals	-	(563)	-	(302)	-	-	(205)	(75)	(1,145)	(2,697)
Effect of Transfer to (from) Ministry	-	-	(64)	-	-	-	-	-	(64)	(9)
	$ -	$ 78,607	$ 1,602	$ 14,387	$ 16,132	$ 1,006	$ 38,638	$ 93,201	$ 243,573	$ 230,982
Net Book Value at March 31, 2010	$ 121,794	$ 111,805	$ 14,174	$ 16,609	$ 3,116	$ 2,204	$ 24,269	$ 94,364	$ 388,335	
Net Book Value at March 31, 2009	$ 109,099	$ 108,409	$ 7,890	$ 17,883	$ 470	$ 2,132	$ 24,746	$ 97,695		$ 368,324

[a] Equipment includes network switches and routers, vehicles, heavy equipment, fire protection equipment, office equipment and furniture, and other equipment.

[b] Historical cost includes work-in-progress at March 31, 2010 totaling $64,962 (2009 - $63,750) comprised of: buildings $27,048 (2009 - $31,311); computer hardware and software $13,348 (2009 - $6,846); equipment $2,032 (2009 - $1,788); other $2,500 (2009 – Nil); land improvements $19,083 (2009 - $20,531); highways $935 (2009 – $3,258) and bridges $16 (2009 - $16).

Department of Tourism, Parks and Recreation

Financial Statements

March 31, 2010

Department of Tourism, Parks and Recreation
Financial Statements
Year ended March 31, 2010

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AUDITOR
GENERAL
Alberta

Auditor's Report

To the Minister of Tourism, Parks and Recreation

I have audited the statements of financial position of the Department of Tourism, Parks and Recreation as at March 31, 2010 and 2009 and the statements of operations and cash flows for the years then ended. These financial statements are the responsibility of the Department's management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Department as at March 31, 2010 and 2009 and the results of its operations and its cash flows for the years then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Merwan N. Saher, CA
Auditor General

Edmonton, Alberta
June 10, 2010

The official version of this Report of the Auditor General, and the information the Report covers, is in print form.

Department of Tourism, Parks and Recreation
Statements of Operations
Year ended March 31
(in thousands)

	2010		2009
	Budget (Schedule 4)	Actual	Actual Restated (Note 3)
Revenues (Schedules 1 and 2)			
Internal Government Transfers	$ 34,620	$ 34,620	$ 95,620
Transfers from the Government of Canada	15	4,169	3
Investment Income	-	-	18
Premiums, Fees and Licences	7,202	8,429	7,134
Other Revenue	2,429	2,055	2,911
	44,266	49,273	105,686
Expenses – Directly Incurred (Note 2(b) and Schedule 8)			
Voted (Schedules 3 and 5)			
Ministry Support Services	7,598	7,120	6,927
Tourism	70,986	69,376	63,944
Parks	67,082	79,736	117,328
Recreation and Sport	43,897	44,090	48,223
	189,563	200,322	236,422
Statutory (Schedules 3 and 5)			
Valuation Adjustments			
Provision for Doubtful Accounts	-	3	7
Provision for Environmental Obligations	-	1,366	1,073
Provision for Vacation Pay and Banked Overtime	110	343	423
	110	1,712	1,503
	189,673	202,034	237,775
Gain (Loss) on Disposal of Tangible Capital Assets	800	9,283	(72)
Net Operating Results	$ (144,607)	$ (143,478)	$ (132,311)

The accompanying notes and schedules are part of these financial statements.

Department of Tourism, Parks and Recreation
Statements of Financial Position
As at March 31
(in thousands)

	2010	2009
Assets		
Cash	$ 881	$ 32
Accounts Receivable (Note 4)	7,147	311
	8,028	343
Tangible Capital Assets (Schedule 9)	385,504	365,994
	$ 393,532	$ 366,337
Liabilities		
Accounts Payable and Accrued Liabilities	$ 15,014	$ 19,354
Unearned Revenue	981	528
	15,995	19,882
Net Assets		
Net Assets at Beginning of Year	346,455	303,849
Net Operating Results	(143,478)	(132,311)
Net Financing Provided from General Revenues	174,560	174,917
Net Assets at End of Year	377,537	346,455
	$ 393,532	$ 366,337

The accompanying notes and schedules are part of these financial statements.

Departments of Tourism, Parks and Recreation
Statements of Cash Flows
Year ended March 31
(in thousands)

	2010	2009
Operating Transactions		
Net Operating Results	$ (143,478)	$ (132,311)
Non-cash Items Included in Net Operating Results		
(Gain) Loss on Disposal of Tangible Capital Assets	(9,283)	72
Amortization	13,689	11,204
Valuation Adjustments	1,362	1,010
	(137,710)	(120,025)
(Increase) Decrease in Accounts Receivable	(6,836)	3
Decrease in Accounts Payable and Accrued Liabilities	(5,702)	(10,967)
Increase in Unearned Revenue	453	167
Cash Applied to Operating Transactions	(149,795)	(130,822)
Capital Transactions		
Acquisition of Tangible Capital Assets	(22,092)	(44,203)
Proceeds on Disposal/Sale of Tangible Capital Assets	10,219	261
Transfers of Tangible Capital Assets	(12,043)	(170)
Cash Applied to Capital Transactions	(23,916)	(44,112)
Financing Transactions		
Net Financing Provided from General Revenues	174,560	174,917
Increase (Decrease) in Cash	849	(17)
Cash at Beginning of Year	32	49
Cash at End of Year	$ 881	$ 32

The accompanying notes and schedules are part of these financial statements.

Department of Tourism, Parks and Recreation
Notes to the Financial Statements
Year ended March 31, 2010

Note 1 Authority and Purpose

The Department of Tourism, Parks and Recreation (Department) operates under the authority of the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The purpose of the Department is to enhance and preserve the quality of life for Albertans. This is done by:

- managing Alberta's provincial parks and protected areas
- promoting recreational and sport opportunities
- facilitating tourism marketing and development

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared primarily in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. The PSAB Financial statements presentation standard for the government summary financial statements has been modified to more appropriately reflect the nature of the departments.

(a) Reporting Entity

The reporting entity is the Department of Tourism, Parks and Recreation, which is part of the Ministry of Tourism, Parks and Recreation (Ministry) and for which the Minister of Tourism, Parks and Recreation is accountable. The other entities reporting to the Minister are the Alberta Sport, Recreation, Parks and Wildlife Foundation and Travel Alberta. The activities of these organizations are not included in these financial statements. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance and Enterprise. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net Financing Provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Revenues

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return. Internal government transfers are recognized as revenue when received.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

Credit or Recovery

Credit or Recovery initiatives provide a basis for authorizing spending. Credits or Recoveries are shown in the details of the Government Estimates for a supply vote. If budgeted revenues are not fully realized, spending is reduced by an equivalent amount. If actual credit or recovery amounts exceed budget, the Department may, with the approval of the Treasury Board, use the excess to fund additional expenses of the program. Schedule 2 discloses information on the Department's credit or recovery initiatives.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Department has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets
- pension costs are the cost of employer contributions during the year

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Expenses (continued)

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay and environmental obligations.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

Incurred by Others

Services contributed by other entities in support of the Department operations are not recognized and are disclosed in Schedule 7 and allocated to programs in Schedule 8.

Assets

Financial assets of the Department are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Assets acquired by right are not included. Tangible capital assets of the Department are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major enhancements is $100,000. The threshold for all other tangible capital assets is $5,000. All land is capitalized.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the fair values of these physical assets less any nominal proceeds are recorded as grants in kind.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

An environmental obligation is recorded as a liability when there is little or no discretion to avoid settlement of the obligation and a reasonable estimate of the amount can be made.

Net Assets

Net assets represent the difference between the carrying value of assets held by the Department and its liabilities.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

Measurement Uncertainty (in thousands)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. Environmental obligations are included in accounts payable and accrued liabilities in the amount of $2,500 (2009 – $1,480) based on management's best estimates that reflect the most probable course of action. Increased construction costs, or other unanticipated changes may affect these estimates.

Note 3 Program Transfer (in thousands)

The Alberta Foundation for the Arts cultural component of the Alberta Games in the amount of $150 was transferred from the Alberta Sport, Recreation, Parks and Wildlife Foundation to the Department of Tourism, Parks and Recreation. Comparatives for 2008-09 have been restated for this transfer. The effect was to increase the internal government transfer from $95,470 to $95,620 and the expenses for the department's Sport and Recreation program from $48,073 to $48,223.

Department of Tourism, Parks and Recreation
Notes to the Financial Statements
Year ended March 31, 2010

Note 4 Accounts Receivable (in thousands)

	2010			2009
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable	$ 7,247	$ 100	$ 7,147	$ 297
Advances	-	-	-	14
	$ 7,247	$ 100	$ 7,147	$ 311

Accounts receivable are unsecured and non-interest bearing.

Note 5 Contractual Obligations (in thousands)

	2010	2009
Obligations Under Operating Leases, Contracts and Programs		
Capital Construction Contracts	$ 7,275	$ 4,821
Grant Agreements	145	535
Operating Leases	120	266
Service Contracts	12,593	38,625
	$ 20,133	$ 44,247

Estimated payment requirements for obligations under operating leases, contracts and programs for the next five years and thereafter are as follows:

Obligations Under Operating Leases, Contracts and Programs	
2010 - 2011	$ 13,452
2011 - 2012	2,830
2012 - 2013	1,748
2013 - 2014	1,603
2014 - 2015	500
	$ 20,133

Note 6 Contingent Liabilities (in thousands)

At March 31, 2010 the Department is a defendant in five legal claims (2009 - three legal claims). Four of these claims have specified amounts totalling $5,334 and the remaining one has no specified amount (2009 – two claims with specified amounts of $5,201 and one with no specified amount). These claims are covered by the Alberta Risk Management Fund.

The resulting loss, if any, from these claims cannot be determined.

Note 7 Trust Funds Under Administration (in thousands)

The Department administers a trust fund that is a regulated fund consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the fund and administers it for the purposes of various trusts, it is not included in the Department's financial statements.

At March 31, 2010, trust fund under administration was as follows:

	2010	2009
Parks General Trust and Performance Deposits	$ 915	$ 795

In addition to the above trust fund under administration, the Department holds bank guarantees in the form of letters of credit in the amount of $42,028 (2009 – $40,827).

Note 8 Defined Benefit Plans (in thousands)

The Department participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Department also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $3,259 for the year ended March 31, 2010 (2009 – $2,868).

At December 31, 2009, the Management Employees Pension Plan reported a deficiency of $483,199 (2008 – deficiency $568,574) and the Public Service Pension Plan reported a deficiency of $1,729,196 (2008 – deficiency $1,187,538). At December 31, 2009, the Supplementary Retirement Plan for Public Service Managers had a deficiency of $39,516 (2008 – deficiency of $7,111).

Note 8 Defined Benefit Plans (continued)

The Department also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2010, the Bargaining Unit Plan reported an actuarial deficiency of $8,335 (2009 – deficiency $33,540) and the Management, Opted Out and Excluded Plan an actuarial surplus of $7,431 (2009 – deficiency $1,051). The expense for these two plans is limited to the employer's annual contributions for the year.

Note 9 Comparative Figures

Certain 2009 figures have been reclassified to conform to the 2010 presentation.

Note 10 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 1
Revenues
Year ended March 31
(in thousands)

	2010		2009
	Budget	Actual	Actual Restated (Note 3)
Internal Government Transfers			
Transfers from the Lottery Fund	$ 34,620	$ 34,620	$ 95,620
Transfers from the Government of Canada	15	4,169	3
Investment Income	-	-	18
Premiums, Fees and Licences			
Camping Fees	5,071	6,529	5,502
Land and Grazing	1,033	1,163	954
Other	1,098	737	678
	7,202	8,429	7,134
Other Revenue			
Miscellaneous	2,219	2,345	2,440
Refunds of Expenses	210	(310)	394
Sales	-	20	77
	2,429	2,055	2,911
Total Revenues	$ 44,266	$ 49,273	$ 105,686

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 2
Credit or Recovery
Year ended March 31
(in thousands)

	2010		
	Authorized	Actual[a]	Excess
Park Operations[b]	$ 8,281	$ 9,247	$ 966
Parks Infrastructure Management[c]	1,155	2,832	1,677
	$ 9,436	$ 12,079	$ 2,643

[a] Revenues from credit or recovery initiatives are included in the Department's revenues in the Statement of Operations and Schedule 1.

[b] Parks collects various fees and other revenues that are used to partially offset the cost of providing services. These include fees for the use of campgrounds, park facilities and lands, heritage appreciation services (e.g. interpretive bus tours), as well, as contributions, sponsorships, donations, grants and payments by corporations, private sector operators, foundations, individuals, and others.

[c] Parks collects a levy for facility redevelopment.

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 3
Expenses – Directly Incurred Detailed By Object
Year ended March 31
(in thousands)

	2010		2009
	Budget	Actual	Actual Restated (Note 3)
Voted			
Salaries, Wages and Employee Benefits	$ 45,358	$ 48,418	$ 45,071
Supplies and Services	34,280	34,705	77,138
Supplies and Services from Support Service Arrangements with Related Parties[a]	1,688	1,711	1,422
Grants	97,493	106,313	104,150
Financial Transactions and Other	493	106	102
Amortization of Tangible Capital Assets	12,817	13,689	11,204
Total Voted Expenses before Recoveries	192,129	204,942	239,087
Less Recovery from Support Service Arrangements with Related Parties[b]	(2,566)	(4,620)	(2,665)
	$ 189,563	$ 200,322	$ 236,422
Statutory			
Valuation Adjustments			
Provision for Doubtful Accounts	$ -	$ 3	$ 7
Provision for Environmental Obligations	-	1,366	1,073
Provision for Vacation Pay and Banked Overtime	110	343	423
	$ 110	$ 1,712	$ 1,503

[a] The Department received Freedom of Information and Privacy service from the Department of Finance and Enterprise; and Human Resources, Policy, Planning and Legislative services from the Department of Culture and Community Spirit.

[b] The Department provided financial and administrative services to the Alberta Sport, Recreation, Parks and Wildlife Foundation of the Ministry of Tourism, Parks and Recreation and Information Management and Technology services to the Department of Culture and Community Spirit. Costs incurred by the Department for these services were recovered from the Alberta Sport, Recreation, Parks and Wildlife Foundation and the Department of Culture and Community Spirit.

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 4
Budget
Year ended March 31
(in thousands)

	2009-10 Estimates	Adjustment	2009-10 Budget	Authorized Supplementary (a)	2009-10 Authorized Budget
Revenues					
Internal Government Transfers	$ 34,620	$ -	$ 34,620	$ -	$ 34,620
Transfers from the Government of Canada	15	-	15	5,000 (b)	5,015
Premiums, Fees and Licences	7,202	-	7,202	985 (g)	8,187
Other Revenue	2,429	-	2,429	-	2,429
	44,266	-	44,266	5,985	50,251
Expenses – Directly Incurred					
Voted Expenses					
Ministry Support Services	7,598	-	7,598	(326) (f)	7,272
Tourism	70,986	-	70,986	(2,000) (e)	68,986
Parks	67,082	-	67,082	11,746 (h)	78,828
Recreation and Sport	43,897	-	43,897	(165) (f)	43,732
	189,563	-	189,563	9,255	198,818
Statutory Expenses					
Valuation Adjustments					
Provision for Doubtful Accounts	-	-	-	-	-
Provision for Environmental Obligations	-	-	-	-	-
Provision for Vacation Pay and Banked Overtime	110	-	110	-	110
	110	-	110	-	110
Gain (Loss) on Disposal of Tangible Capital Assets	800	-	800	8,980	9,780
Net Operating Results	$ (144,607)	$ -	$ (144,607)	$ 5,710	$ (138,897)
Equipment/Inventory Purchases	$ 1,198	$ -	$ 1,198	$ 320 (c)	$ 1,518
Capital Investment	$ 17,284	$ -	$ 17,284	$ 4,731 (d)	$ 22,015

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 4 (continued)
Budget
Year ended March 31
(in thousands)

(a) Treasury Board approval is pursuant to section 24(2) of the *Financial Administration Act*.

(b) A supplementary estimate was approved on February 16, 2010.

(c) A supplementary estimate of $500 was approved on February 16, 2010 for equipment and displays at the Canmore Visitor Information Centre to complete renovations at the facility.

(d) A supplementary estimate of $2,000 was approved on February 16, 2010 to accelerate development of the Centralized Reservation and Registration System and to enhance the system's functionality.
A supplementary estimate of $2,731 was approved on February 16, 2010 for trail maintenance, repair and upgrading of numerous provincial parks and to expand the number of campgrounds included on the Centralized Reservation and Registration System. This spending is offset by a transfer from the federal government.

(e) A supplementary estimate of $2,000 was approved on February 16, 2010 to accelerate development of the Centralized Reservation and Registration System and to enhance the system's functionality.

(f) The supplementary estimate approved on February 16, 2010 was net of $902 from lower than budgeted spending in various programs.

(g) The supplementary estimate approved on February 16, 2010 included a dedicated revenue increase of $985 to address increased operation costs in parks and protected areas related to increased visitation and service demands.

(h) A supplementary estimate of $8,992 was approved on February 16, 2010 to complete 13 nominal sum disposals of park land to municipalities to fulfill prior agreements.
A supplementary estimate of $2,731 was approved on February 16, 2010 for trail maintenance, repair and upgrading of numerous provincial parks and to expand the number of campgrounds included on the Centralized Reservation and Registration System. This spending is offset by a transfer from the federal government.
The supplementary estimate approved on February 16, 2010 was net of $902 from lower than budgeted spending in various programs.

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 5
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget

Year ended March 31

(in thousands)

Voted Expense and Equipment/Inventory Purchases and Capital Investment		2009-10 Estimates	Adjustments	2009-10 Budget	2009-10 Authorized Supplementary[a]	2009-10 Authorized Budget	2009-10 Actual	Unexpended (Over Expended)
1	Ministry Support Services							
1.0.1	Minister's Office	$ 535	$ -	$ 535	$ -	$ 535	$ 507	$ 28
1.0.2	Deputy Minister's Office	650	-	650	-	650	642	8
1.0.3	Strategic Corporate Services	4,323	-	4,323	(180) [f]	4,143	4,044	99
1.0.4	Corporate Costs							
	- Expense	-	-	-	-	-	79	(79)
	- Equipment/Inventory Purchases	800	-	800	-	800	833	(33)
1.0.5	Communications	411	-	411	(61) [f]	350	325	25
1.0.6	Human Resources	879	-	879	(85) [f]	794	769	25
		7,598	-	7,598	(326) [f]	7,272	7,199	73
2	Tourism							
2.0.1	Program Support							
	- Expense	780	-	780	-	780	709	71
	- Equipment/Inventory Purchases	-	-	-	-	-	19	(19)
2.0.2	Tourism Information Services							
	-Expense	4,227	-	4,227	-	4,227	3,320	906
	-Equipment/Inventory Purchases	-	-	-	500 [c]	500	6	495
	-Capital Investment	500	-	500	2,000 [d]	2,500	3,034	(534)
2.0.3	Tourism Development							
	-Expense	5,655	-	5,655	(2,000) [d]	3,655	6,679	(3,024)
	-Equipment/Inventory Purchases	-	-	-	-	-	21	(21)
2.0.4	Tourism Research	1,739	-	1,739	-	1,739	774	965
2.0.5	Tourism Photo and Video Library							
	-Expense	974	-	974	-	974	385	589
	-Equipment/Inventory Purchases	-	-	-	-	-	50	(50)
2.0.6	Tourism Business Investment	1,022	-	1,022	-	1,022	920	102
2.0.7	Assistance to Travel Alberta	56,589	-	56,589	-	56,589	56,589	-
		71,486	-	71,486	500 [c]	71,986	72,506	(520)

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 5 (continued)
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget
Year ended March 31
(in thousands)

Voted Expense and Equipment/Inventory Purchases and Capital Investment	2009-2010 Estimates	Adjustments(a)	2009-2010 Budget	2009-2010 Authorized Supplementary(a)	2009-2010 Authorized Budget	2009-2010 Actual	Unexpended (Over Expended)
3 Parks							
3.0.1 Program Support	440	-	440	34 (f)	474	503	(29)
3.0.2 Parks Policy and Planning	5,318	-	5,318	182 (f)	5,500	5,354	146
3.0.3 Parks Operations							
-Expense	41,009	-	41,009	1,123 (f) (g)	42,132	42,454	(322)
-Equipment/Inventory Purchases	220	-	220	-	220	276	(56)
3.0.4 Parks Infrastructure Management							
-Expense	6,564	-	6,564	1,487 (f)	8,051	7,947	104
-Equipment/Inventory Purchases	978	-	978	(180) (f)	798	599	199
-Capital Investment	16,784	-	16,784	2,731 (e)	19,515	18,008	1,507
3.0.5 Support for Capital Region River Valley Park							
-Expense funded by Lotteries	-	-	-	-	-	-	-
3.0.6 Nominal Sum Disposals	1,000	-	1,000	8,992 (b)	9,992	9,965	27
3.0.7 Amortization	12,751	-	12,751	(72) (f)	12,679	13,513	(834)
	85,064		85,064	14,297 (b) (e) (f)	99,361	98,619	742
4 Recreation and Sport							
4.0.1 Program Support	460	-	460	-	460	756	(296)
4.0.2 Recreation and Sports Services	2,205	-	2,205	(114) (f)	2,091	1,740	351
4.0.3 Recreation and Sport Facilities Grants							
-Expense funded by Lotteries	9,000	-	9,000	-	9,000	9,000	-
4.0.4 Hosting Major Athletic Events							
-Expense funded by Lotteries	500	-	500	-	500	500	-
4.0.5 Assistance to the Alberta Sport, Recreation, Parks and Wildlife Foundation							
Expense funded by Lotteries	25,120	-	25,120	-	25,120	25,120	-
4.0.6 2010 Olympic and Paralympic Games	6,612	-	6,612	(51) (f)	6,561	6,974	(413)
	43,897	-	43,897	(165) (f)	43,732	44,090	(358)
Credit or Recovery Shortfall (Schedule 2)		-	-	-	-	-	-
Total Voted Expenses	$ 208,045	$	$ 208,045	$ 14,306 (f)	$ 222,351	$ 222,414	$ (63)

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 5 (continued)
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget
Year ended March 31
(in thousands)

Voted Expense and Equipment/Inventory Purchases and Capital Investment	2009-2010 Estimates	Adjustments	2009-2010 Budget	2009-2010 Authorized Supplementary[a]	2009-2010 Authorized Budget	2009-2010 Actual	Unexpended (Over Expended)
Expense	$ 154,943	$ -	$ 154,943	$ 9,255[b] [g]	$ 164,198	$ 165,702	$ (1,504)
Expense funded by Lotteries	34,620	-	34,620	-	34,620	34,620	-
Equipment/Inventory Purchases	1,198	-	1,198	320[c]	1,518	1,050	468
	190,761	-	190,761	9,575[a]	200,336	201,372	(1,036)
Capital Investment	17,284	-	17,284	4,731[d] [e]	22,015	21,042	973
Total Voted Expenses	$ 208,045	$ -	$ 208,045	$ 14,306[a]	$ 222,351	$ 222,414	$ (63)
Statutory Expenses							
Valuation Adjustments							
Provision for Doubtful Accounts	$ -	$ -	$ -	$ -	$ -	$ 3	$ (3)
Provision for Environmental Obligations	-	-	-	-	-	1,366	(1,366)
Provision for Vacation Pay and Banked Overtime	110	-	110	-	110	343	(233)
	$ 110	$ -	$ 110	$ -	$ 110	$ 1,712	$ (1,602))
Non-Budgetary Disbursements							
2 Parks							
2.0.4 Parks Infrastructure Management	$ 375	$ -	$ 375	$ -	$ 375	$ 346	$ 29
	$ 375	$ -	$ 375	$ -	$ 375	$ 346	$ 29

[a] A supplementary estimate was approved on February 16, 2010. Treasury Board approval is pursuant to section 24(2) of the *Financial Administration Act* (for net budgeted initiatives).

[b] A supplementary estimate of $8,992 was approved on February 16, 2010 to complete 13 nominal sum disposals of park land to municipalities to fulfill prior agreements.

[c] A supplementary estimate of $500 was approved on February 16, 2010 for equipment and displays at the Canmore Visitor Information Centre to complete renovations at the facility.

[d] A supplementary estimate of $2,000 was approved on February 16, 2010 to accelerate development of the Centralized Reservation and Registration System and to enhance the system's functionality.

[e] A supplementary estimate of $2,731 was approved on February 16, 2010 for trail maintenance, repair and upgrading of numerous provincial parks and to expand the number of campgrounds
included on the Centralized Reservation and Registration System. This spending is offset by a transfer from the federal government.

[f] The supplementary estimate approved on February 16, 2010 was net of $902 from lower than budgeted spending in various programs.

[g] The supplementary estimate approved on February 16, 2010 included a dedicated revenue increase of $985 to address increased operating costs in parks and protected areas related to increased visitation and service demands.

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 6
Salary and Benefits Disclosure
Year ended March 31

	2010				2009
	Base Salary[a]	Other Cash Benefits[b]	Non-cash Benefits[c]	Total	Total
Deputy Minister	$ 264,069	$ -	$ 61,999	$ 326,068	$ 359,083
Executives					
Assistant Deputy Minister, Tourism Division	185,117	10,303	42,910	238,330	224,695
Assistant Deputy Minister, Parks Division	185,117	-	48,702	233,819	194,702
Executive Director, Financial Services [d]	136,989	25,101	33,357	195,447	136,202
Executive Director, Information Management and Technology [e]	151,545	-	37,045	188,590	195,848
Executive Director, Human Resources [e]	151,545	-	36,808	188,353	167,819
Executive Director, Policy, Planning and Legislative Services [e]	151,545	-	36,790	188,335	199,036
Executive Director, Recreation and Sport Division	142,790	-	34,701	177,491	178,973
Executive Director, 2010 Olympics and Paralympics	138,454	-	7,846	146,300	149,478

Prepared in accordance with Treasury Board Directive 12/98 as amended.

(a) Base salary includes pensionable base pay.

(b) Other cash benefits include vacation payouts (include overtime and/or lump sum payments if relevant for the particular circumstance). There were no bonuses paid in 2010.

(c) Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plan, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

(d) This position was occupied by two individuals through the year.

(e) The incumbent's services are shared with the Department of Culture and Community Spirit which contributes its own share of the cost of salary and benefits. Full salary and benefits are disclosed in this Schedule.

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 7
Related Party Transactions
Year ended March 31
(in thousands)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Department.

The Department and its employees paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Department had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2010	2009 Restated (Note 3)	2010	2009 Restated (Note 3)
Revenues				
Internal Government Transfers	$ -	$ -	$ 34,620	$ 95,620
Expenses – Directly Incurred				
Grants	$ 81,709	$ 25,120	$ -	$ -
Other Services	-	-	1,743	1,602
	$ 81,709	$ 25,120	$ 1,743	$ 1,602
Accounts Receivable	$ 577	$ 4	$ -	$ -
Tangible Capital Assets Transferred In (Out)	$ (220)	$ -	$ 12,327	$ (170)

The above transactions do not include support service arrangement transactions disclosed in Schedule 3.

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 7 (continued)
Related Party Transactions
Year ended March 31
(in thousands)

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 8.

	Entities in the Ministry		Other Entities	
	2010	2009	2010	2009
Recoveries				
Services Provided	$ 4,620	$ 2,635	$ -	$ -
Expenses – Incurred by Others				
Accommodation	$ -	$ -	$ 5,725	$ 4,197
Legal	-	-	275	344
Other	-	-	2,523	2,703
Parks Maintenance	-	-	1,430	1,940
	$ -	$ -	$ 9,953	$ 9,184

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 8
Allocated Costs
Year ended March 31
(in thousands)

	2010									2009
		Expenses – Incurred by Others				Valuation Adjustments [f]				
Program	Expenses [a]	Accommodation Costs [b]	Legal Services [c]	Other Services [d]	Parks Maintenance [e]	Provision for Doubtful Accounts	Provision for Environmental Obligations	Provision for Vacation Pay and Banked Overtime	Total Expenses	Total Expenses Restated (Note 3)
Ministry Support Services	$ 7,120	$ 569	$ 54	$ 516	$ -	$ -	$ -	$ 30	$ 8,289	$ 7,684
Tourism	69,376	1,388	10	154	-	-	-	24	70,952	65,524
Parks	79,736	3,629	192	1,670	1,430	3	1,366	260	88,286	125,326
Recreation and Sport	44,090	139	19	183	-	-	-	29	44,460	48,575
	$200,322	$ 5,725	$ 275	$ 2,523	$ 1,430	$ 3	$ 1,366	$ 343	$211,987	$247,109

[a] Expenses – Directly Incurred as per Statement of Operations, excluding valuation adjustments

[b] Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 7, allocated by square footage

[c] Costs shown for Legal Services on Schedule 7, allocated by estimated costs incurred by each program

[d] Costs shown for Other Services on Schedule 7 include internal audit costs, allocated by estimated costs incurred by each program

[e] The Department of Transportation provided road and bridge maintenance to Parks. Costs shown for Parks Maintenance on Schedule 7, allocated to the program

[f] Valuation Adjustments as per Statement of Operations. Environmental Obligations, Vacation Pay and Banked Overtime, and Doubtful Accounts provision included in Valuation Adjustments were allocated as follows:

- Provision for Doubtful Accounts Provision – allocated to the program
- Provision for Environmental Obligations – allocated to the program
- Provision for Vacation Pay and Banked Overtime – allocated to the program by employee

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 9
Tangible Capital Assets
Year ended March 31
(in thousands)

	2010									2009
	General Capital Assets					Infrastructure Assets				
	Land	Buildings	Computer Hardware and Software	Equipment$^{(a)}$	Other	Bridges	Highways and Roads	Land Improvements	Total	Total
Estimated Useful Life	Indefinite	10-40 years	5-8 years	3-40 years	10-20 years	40 years	40 years	40 years		
Historical Costs $^{(b)}$										
Beginning of Year	$ 106,985	$ 182,416	$ 9,282	$ 30,272	$ 16,397	$ 3,090	$ 61,798	$ 186,656	$ 596,896	$ 555,573
Additions	-	8,389	7,014	1,046	2,500	120	1,356	1,667	22,092	44,203
Disposals, Including Write-Downs	-	(648)	(114)	(363)	-	-	(247)	(773)	(2,145)	(3,050)
Transfers to (from) Ministry	12,695	-	(652)	-	-	-	-	-	12,043	170
	$ 119,680	$ 190,157	$ 15,530	$ 30,955	$ 18,897	$ 3,210	$ 62,907	$ 187,550	$ 628,886	$ 596,896
Accumulated Amortization										
Beginning of Year	$ -	$ 74,190	$ 1,392	$ 12,422	$ 15,927	$ 958	$ 37,052	$ 88,961	$ 230,902	$ 222,404
Amortization Expense	-	4,902	182	2,253	199	48	1,791	4,314	13,689	11,204
Effect of Disposals	-	(563)	-	(302)	-	-	(205)	(75)	(1,145)	(2,697)
Effect of Transfer to (from) Ministry	-	-	(64)	-	-	-	-	-	(64)	(9)
	$ -	$ 78,529	$ 1,510	$ 14,373	$ 16,126	$ 1,006	$ 38,638	$ 93,200	$ 243,382	$ 230,902
Net Book Value at March 31, 2010	$119,680	$ 111,628	$ 14,020	$ 16,582	$ 2,771	$ 2,204	$ 24,269	$ 94,350	$ 385,504	
Net Book Value at March 31, 2009	$106,985	$ 108,226	$ 7,890	$ 17,850	$ 470	$ 2,132	$ 24,746	$ 97,695		$ 365,994

[a] Equipment includes network switches and routers, vehicles, heavy equipment, fire protection equipment, office equipment and furniture, and other equipment.

[b] Historical cost includes work-in-progress at March 31, 2010 totaling $64,962 (2009 - $63,750) comprised of: buildings $27,048 (2009 - $31,311); computer hardware and software $13,348 (2009 - $6,846); equipment $2,032 (2009 - $ 1,788); other $2,500 (2009 – nil); land improvements $19,083 (2009 - $20,531); highways $935 (2009 – $3,258) and bridges $16 (2009 - $16).

Travel Alberta

Financial Statements

March 31, 2010

Travel Alberta
Financial Statements
March 31, 2010

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 – Revenues

Schedule 2 – Expenses – Directly Incurred Detailed by Object

Schedule 3 – Salary and Benefits Disclosure

Schedule 4 – Related Party Transactions

Schedule 5 – Allocated Costs

AUDITOR
GENERAL
Alberta

Auditor's Report

To the Board of Directors of Travel Alberta and the Minister of Tourism, Parks and Recreation:

I have audited the statement of financial position of Travel Alberta as at March 31, 2010 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of Travel Alberta as at March 31, 2010 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original signed by Merwan N. Saher, CA
Auditor General

Edmonton, Alberta
May 26, 2010

The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.

Travel Alberta
Statement of Operations
Year ended March 31
(in thousands)

	2010	
	Budget	Actual
Revenues (Schedule 1)		
Internal Government Transfers	$ 56,589	$ 56,589
Investment Income	-	361
Premiums, Fees and Licenses	-	172
Other Revenue	-	2,029
	56,589	59,151
Expenses – Directly Incurred (Note 2(b) and Schedule 2 and 5)		
Administration	9,514	14,906
In-Alberta/Regional Marketing	11,311	10,832
International Marketing	28,166	21,205
Tourism Destination Regions	7,598	7,095
	56,589	54,038
Net Operating Results	$ -	$ 5,113

The accompanying notes and schedules are part of these financial statements.

Travel Alberta
Statement of Financial Position
As at March 31
(in thousands)

		2010
Assets		
Cash (Note 3)	$	6,500
Accounts Receivable (Note 4)		976
Prepaid Expenses (Note 4)		105
		7,581
Tangible Capital Assets (Note 5)		499
	$	8,080
Liabilities		
Accounts Payable and Accrued Liabilities (Note 6)	$	2,747
Net Assets at the beginning of the year		-
Net Operating Results		5,113
Contributed surplus		220
Net Assets at the end of the year (Note 7)		5,333
	$	8,080

The accompanying notes and schedules are part of these financial statements.

Travel Alberta
Statement of Cash Flows
Year ended March 31
(in thousands)

	2010
Operating Transactions	
Net Operating Results	$ 5,113
Non-cash Items included in Net Operating Results:	
Amortization	98
	5,211
Increase in Accounts Receivable	(976)
Increase in Prepaid Expenses	(105)
Increase in Accounts Payable and Accrued Liabilities	2,747
Cash Applied to Operating Transactions	6,877
Capital Transactions	
Acquisition of Tangible Capital Assets	(377)
Transfer of Tangible Capital Asset	(220)
Cash Applied to Capital Transactions	(597)
Financing Transactions	
Net Financing from Tourism, Parks and Recreation	220
Increase in Cash	6,500
Cash, at Beginning of Year	-
Cash, at End of Year	$ 6,500

The accompanying notes and schedules are part of these financial statements.

Travel Alberta
Notes to the Financial Statements
Year ended March 31, 2010

Note 1 Authority and Purpose

On June 3, 2008 the Legislative Assembly of Alberta enacted the Travel Alberta Act, which established Travel Alberta (the "Corporation") as a Crown corporation effective April 1, 2009. The Corporation is for all purposes an agent of the Crown in Right of Alberta. The Corporation's results are consolidated into the Ministry of Tourism, Parks and Recreation (Ministry), which operates under the authority of the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000. Substantially all of the Corporation's revenue is from the Province of Alberta's allocation of the Tourism Levy.

The purpose of the Corporation is to:

- market tourism assets, attractions and opportunities present in Alberta, in domestic, national and international markets
- promote Alberta as a destination for tourists and other visitors
- assist Alberta's tourism industry operators to market their products
- exercise or perform any other powers, duties and functions as may be regulated from time to time by the Lieutenant Governor in Council

The Corporation is a Crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. The PSAB financial statement presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the Corporation.

(a) Reporting Entity

The reporting entity is Travel Alberta, which is part of the Ministry and for which the Minister is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Revenue from partners is cash received for specific marketing projects. The revenue is recognized as the projects take place. Investment income is recognized as revenue as earned.

The Province of Alberta allocates a portion of the Tourism Levy to the Corporation. The Corporation allocated the Tourism Levy to revenue equally over the fiscal year.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Corporation has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets
- pension costs are the cost of employer contributions during the year
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay and long-term disability.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Expenses (continued)

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

Incurred by Others

Services contributed by other entities in support of the Corporation operations are not recognized and are disclosed in Schedule 4 and allocated to programs in Schedule 5.

Assets

Financial assets of the Corporation are limited to cash, financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Assets acquired by right are not included. Tangible capital assets of the Corporation are recorded at historical cost and are amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major enhancements is $100,000. The threshold for all other tangible capital assets is $5,000. All land is capitalized.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

Measurement Uncertainty

In preparing the Corporation's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and reported amounts of revenue and expenses during the period. The contract liability recorded for the office lease is net of estimated sub-lease income. Actual results could differ from these estimates.

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. The CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2010, securities held by the CCITF have a time-weighted return of 1.0% per annum.

Travel Alberta
Notes to the Financial Statements
Year ended March 31, 2010

Note 4 Accounts Receivable and Prepaid Expenses (in thousands)

	2010		
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value
Accounts Receivable	$ 992	$ 16	$ 976
Prepaid Expenses	105	-	105
	$ 1,097	$ 16	$ 1,081

Accounts receivable are unsecured and non-interest bearing.

Travel Alberta
Notes to the Financial Statements
Year ended March 31, 2010

Note 5 Tangible Capital Assets (in thousands)

	2010		
	Computer Hardware and Software	Leasehold Improvements	Total
Estimated Useful Life	3 years	10 years	
Historical Costs			
Beginning of Year	$ -	$ -	$ -
Additions	26	351	377
Disposals, Including Write Downs	-	-	-
Transfer from (to) the Department	220	-	220
	246	351	597
Accumulative Amortization			
Beginning of Year	-	-	-
Amortization Expense	92	6	98
Effect of Disposals	-	-	-
	92	6	98
Net Book Value at March 31, 2010	$ 154	$ 345	$ 499

Note 6 Accounts Payable and Accrued Liabilities (in thousands)

	2010
Trade Accounts Payable	$ 927
Other Accounts Payable	697
Lease Contract Liability	1,123
	$ 2,747

When the Corporation was established on April 1, 2009, it combined the operations of two organizations, Travel Alberta Secretariat and Travel Alberta International Inc. As part of this reorganization, a lease for office space formerly held by Travel Alberta International Inc. was assigned to the Corporation. The Corporation ceased using this space on March 31, 2010 and, accordingly, has recorded a liability for the present value of future costs associated with the unused office space, less estimated recoveries from sub-letting the premises. Included in administration expenses is $1,123 associated with this liability.

Note 7 Net Assets (in thousands)

The Net Assets of $5,333 represents equity received by the Department of Tourism, Parks and Recreation in exchange for the transfer of the net book value of the capital assets of $220 and net income of $5,113 as follows:

Net assets beginning of year	$ -
Equity transfer of net book value of capital assets from Tourism, Parks and Recreation	220
Net Operating Results	5,113
Net assets end of year	$ 5,333

Travel Alberta
Notes to the Financial Statements
Year ended March 31, 2010

Note 8 Contractual Obligations (in thousands)

At March 31, 2010 the total of the next five years contractual obligations is $58,740 as detailed below.

	2010
Obligations Under Operating Leases, Contracts and Programs	
Operating Leases	$ 8,123
Service Contracts	50,617
	$ 58,740

Estimated payment requirements for the next five years and thereafter are as follows:

Obligations Under Operating Leases, Contracts and Programs

2010 - 2011	$ 31,254
2011 - 2012	13,912
2012 - 2013	4,121
2013 - 2014	4,083
2014 - 2015	1,122
Thereafter	4,248
	$ 58,740

On April 1, 2009, a $10,640 agreement for Resident Marketing services was assigned to the Corporation. On March 16, 2010, the Corporation announced it was allowing this contract to lapse when it expires on March 31, 2011. The Corporation will establish a new integrated regional business unit with responsibility for marketing in the province of Alberta, Saskatchewan, British Columbia and Manitoba.

Travel Alberta
Notes to the Financial Statements
Year ended March 31, 2010

Note 9 Defined Benefit Plans (in thousands)

The Corporation participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The expense for these pension plans is equivalent to the annual contributions of $438 for the year ended March 31, 2010.

At December 31, 2009, the entire Province of Alberta Management Employees Pension Plan reported a deficiency of $483,199 (2008 – deficiency $568,574) and the Public Service Pension Plan reported a deficiency of $1,729,196 (2008 – deficiency $1,187,538).

Note 10 Comparative Figures

There are no comparative figures, as this was the Corporation's first year of operations.

Note 11 Approval of Financial Statements

The financial statements were approved by the Board of Directors.

Travel Alberta
Schedule to the Financial Statements - Schedule 1
Revenues
Year ended March 31
(in thousands)

	2010	
	Budget	Actual
Internal Government Transfers		
Transfers from the Department of Tourism, Parks and Recreation	$ 56,589	$ 56,589
Investment Income	-	361
Premiums, Fees and Licences	-	172
Other Revenue		
Sponsorship		149
Revenue from Partners	-	1,880
	-	2,029
	$ 56,589	$ 59,151

Travel Alberta
Schedule to the Financial Statements - Schedule 2
Expenses – Directly Incurred Detailed By Object
Year ended March 31
(in thousands)

	2010	
	Budget	Actual
Salaries, Wages and Employee Benefits	$ 5,510	$ 4,962
Supplies and Services	43,984	41,863
Grants	7,095	7,095
Financial Transactions and Other	-	20
Amortization of Tangible Capital Assets	-	98
	$ 56,589	$ 54,038

Travel Alberta
Schedule to the Financial Statements - Schedule 3
Salary and Benefits Disclosure
Year ended March 31, 2010
(in thousands)

	2010			
	Base Salary(a)	Other Cash Benefits(b)	Other Non-cash Benefits(c)	Total
Chairman of the Board	$ 27	$ -	$ -	$ 27
Board Members (8) (d)	63	-	3	66
Executives				
Chief Executive Officer (e)	133	80	18	231
Vice President, Marketing (f)	43	26	7	76
Head of Strategy & Olympic Tourism	142	17	-	159
Executive Director, Corporate Communication	121	-	4	125
Executive Director, The Americas (g)	77	1	16	94

Prepared in accordance with Treasury Board Directive 12/98 as amended.
Total salary and benefits relating to a position are disclosed.

(a) Base salary includes pensionable base pay.
(b) Other cash benefits include vacation payouts (include overtime and/or lump sum payments if relevant for the particular circumstance). There were no bonuses paid in 2010.
(c) Other non-cash benefits include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.
(d) The Board consists of nine independent members including the Chairman, whose salary is disclosed separately. In addition, The Deputy Minister of Tourism, Parks and Recreation sits on the Board but receives no compensation from the Corporation.
(e) The Chief Executive Officer position was occupied from July 20, 2009.
(f) The Vice President, Marketing position was occupied from December 14, 2009.
(g) The Executive Director, The Americas position was occupied from August 4, 2009.

Travel Alberta
Schedule to the Financial Statements - Schedule 4
Related Party Transactions
Year ended March 31
(in thousands)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements.

The Corporation and its employees paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Corporation had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry	Other Entities
	2010	2010
Revenues		
Internal Government Transfers	$ 56,589	$ -
Expenses		
Directly Incurred	$ 1	$ 29
Tangible Capital Assets Transferred From Others	$ 220	$ -
Accounts Payable	$ 577	$ -

The Corporation also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed below.

	Other Entities
	2010
Expenses – Incurred by Others	
Accommodation	$ 224
	$ 224

Travel Alberta
Schedule to Financial Statements – Schedule 5
Allocated Costs
Year ended March 31
(in thousands)

	2010		
		Expenses – Incurred by Others	
Program	Expenses [(a)]	Accommodation Costs [(b)]	Total Expenses
Administration	$ 14,906	$ 175	$ 15,081
In-Alberta/Regional Marketing	10,832	12	10,844
International Marketing	21,205	25	21,230
Tourism Destination Regions	7,095	12	7,107
	$ 54,038	$ 224	$ 54,262

(a) Expenses – Directly Incurred as per Statement of Operations.

(b) Costs shown for Accommodation (includes grants in lieu of taxes on Schedule 4) allocated by full time equivalent.

Alberta Sport, Recreation, Parks and Wildlife Foundation

Financial Statements

March 31, 2010

Alberta Sport, Recreation, Parks and Wildlife Foundation
Financial Statements
March 31, 2010

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Schedule 3 – Related Party Transactions

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AUDITOR
GENERAL
Alberta

Auditor's Report

To the Members of Alberta Sport, Recreation, Parks and Wildlife Foundation and the Minister of Tourism, Parks and Recreation

I have audited the statements of financial position of the Alberta Sport, Recreation, Parks and Wildlife Foundation as at March 31, 2010 and 2009 and the statements of operations and cash flows for the years then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2010 and 2009 and the results of its operations and its cash flows for the years then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Merwan N. Saher, CA
Auditor General

Edmonton, Alberta
June 10, 2010

The official version of this Report of the Auditor General, and the information the Report covers, is in print form.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Statements of Operations
Year ended March 31
(in thousands)

	2010					2009
	Budget	Unrestricted Fund	Restricted Fund	Endowment Restricted Fund	Total Actual	Total Actual Restated (Note 3)
Revenues (Schedule 1)						
Internal Government Transfers	$ 25,120	$ 25,120	$ -	$ -	$ 25,120	$ 25,120
Transfers from the Government of Canada	461	461	-	-	461	538
Investment Income	502	101	21	-	122	454
Premiums, Fees and Licences	230	242	-	-	242	202
Other Revenue	2,099	1,037	268	-	1,305	1,290
	28,412	26,961	289	-	27,250	27,604
Expenses – Directly Incurred (Note 2(b) and Schedules 2 and 4)						
Provincial Programs	18,349	17,456	73	-	17,529	17,213
Alberta and Interprovincial Games	2,989	2,500	182	-	2,682	3,980
Active Lifestyles	1,930	2,092	-	-	2,092	2,105
High Performance Athlete Assistance	1,500	1,058	-	-	1,058	993
Municipal Recreation / Tourism Areas	1,493	1,474	-	-	1,474	1,474
Provincial and Regional Development	710	709	-	-	709	754
Percy Page Centre (Note 9)	414	358	-	-	358	347
Parks and Wildlife Ventures	469	267	50	-	317	232
Other Initiatives	130	122	13	-	135	54
Administration	436	439	7	-	446	409
	28,420	26,475	325	-	26,800	27,561
Net Operating Results	(8)	486	(36)	-	450	43
Fund Balances at Beginning of Year		312	4,107	426	4,845	4,802
Fund Balances at End of Year		$ 798	$ 4,071	$ 426	$ 5,295	$ 4,845

The accompanying notes and schedules are part of these financial statements.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Statements of Financial Position
As at March 31
(in thousands)

	2010	2009 Restated (Note 3)
Assets		
Cash (Note 4)	$ 3,382	$ 2,619
Accounts Receivable (Note 5)	296	752
Prepaid Expenses and Inventory (Note 5)	44	72
	3,722	3,443
Restricted Cash (Note 8)	426	426
Tangible Capital Assets (Schedule 5)	2,332	2,330
	$ 6,480	$ 6,199
Liabilities		
Accounts Payable and Accrued Liabilities	$ 1,185	$ 1,354
Fund Balances		
Unrestricted	798	312
Restricted (Note 7)	4,071	4,107
Endowment Restricted (Note 8)	426	426
	5,295	4,845
	$ 6,480	$ 6,199

The accompanying notes and schedules are part of these financial statements.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Statements of Cash Flows
Year ended March 31
(in thousands)

	2010	2009 Restated (Note 3)
Operating Transactions		
Net Operating Results	$ 450	$ 43
Non-cash Items Included in Net Operating Results		
Amortization	13	12
Adjustment to opening fund balance	-	(35)
	463	20
Decrease (Increase) in Accounts Receivable	456	(486)
Decrease (Increase) in Prepaid Expenses and Inventory	28	(19)
(Decrease) in Accounts Payable and Accrued Liabilities	(169)	(267)
Cash Provided by (Applied to) Operating Transactions	778	(752)
Capital Transactions		
Acquisition of Tangible Capital Assets	(15)	(8)
Increase (Decrease) in Cash	763	(760)
Cash at Beginning of Year	3,045	3,805
Cash at End of Year	$ 3,808	$ 3,045

The accompanying notes and schedules are part of these financial statements.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Notes to the Financial Statements
Year ended March 31, 2010

Note 1 Authority and Purpose

The Alberta Sport, Recreation, Parks and Wildlife Foundation (Foundation) operates under the authority of the *Alberta Sport, Recreation, Parks and Wildlife Foundation Act*, Chapter A-34, Revised Statutes of Alberta 2000.

The purpose of the Foundation is to support enhancement of sport, recreation, parks and wildlife programs for all Albertans.

The Foundation is a Crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared primarily in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the foundation.

(a) Reporting Entity

The reporting entity is the Alberta Sport, Recreation, Parks and Wildlife Foundation, which is part of the Ministry of Tourism, Parks and Recreation (Ministry) and for which the Minister of Tourism, Parks and Recreation is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Fund Accounting

Transactions are grouped, for accounting and reporting purposes, into funds in accordance with specified activities or objectives. These funds are described as follows:

- Unrestricted fund accounts for revenues and expenses associated with the primary activities of the Foundation
- Endowment fund accounts for contributions received under various agreements with sponsors and matching funds provided by the Foundation. Interest earned on the existing endowment funds can only be used to fund various sport programs, and are therefore recorded as part of the restricted fund. The principal must remain intact

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Fund Accounting (continued)

- Restricted fund accounts for non-government contributions received for which donors have specified the purpose, restricted interest earned, related expenses incurred, and funds restricted by the Board of Directors

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return. Internal government transfers are recognized as revenue when received.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Foundation has primary responsibility and accountability for, as reflected in the Government's budget documents.

Directly incurred expenses include amortization of tangible capital assets.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Expenses (continued)

Incurred by Others

Services contributed by other entities in support of the Foundation operations are not recognized and are disclosed in Schedule 3 and allocated to programs in Schedule 4.

Assets

Financial assets of the Foundation are limited to financial claims, such as advances to and receivables from other organizations and individuals, as well as inventories held for resale.

Inventories are valued at the lower of cost and net realizable value. Cost is determined on the first in, first out basis.

Assets acquired by right are not included. Tangible capital assets of the Foundation are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major enhancements is $100,000. The threshold for all other tangible capital assets is $5,000. All land is capitalized.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

Artworks are not recorded as assets. Purchases of artworks are expensed in the period in which the items are acquired. Donations of artworks are reported as revenue and expenses at their fair value when fair value can be reasonably determined. When fair value cannot be reasonably determined, these donations are recorded at nominal value.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Valuation of Financial Assets and Liabilities (continued)

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Note 3 Restatement of Prior Year Fund Balance and Program Transfer (in thousands)

The Alberta Sport, Recreation, Parks and Wildlife Foundation had set up an accounts receivable amount of $98 for the interest earned on a perpetual trust in the prior year. Through a legal review process the receivable amount was deemed to be a part of the perpetual trust, in which the foundation is only entitled to the investment income once a deemed project has been approved by the trust company. Comparatives for 2009 have been restated as if the Foundation was not in receipt of investment income. The Fund balance on March 31, 2009 is made up as follows:

Fund Balance as previously reported	$ 4,943
Transfer from Accounts Receivable Investment Income	(98)
Fund Balance at March 31, 2009	$ 4,845

The Alberta Foundation for the Arts cultural component of the Alberta Games in the amount of $150 was transferred from the Foundation to the Department of Tourism, Parks and Recreation. Comparatives for 2008-09 have been restated for this transfer. The effect was to increase the Internal Government Transfer from the Department of Tourism, Parks and Recreation and decrease the Internal Government Transfer from the Alberta Foundation for the Arts.

Note 4 Cash and Restricted Cash (in thousands)

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. The CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2010, securities held by the CCITF have a time–weighted return of 1.0% per annum (2009 - 3.0% per annum).

Alberta Sport, Recreation, Parks and Wildlife Foundation
Notes to the Financial Statements
Year ended March 31, 2010

Note 4 Cash and Restricted Cash (in thousands) (continued)

Cash in the amount of $1,685 (2009 - $1,729) has been externally restricted and $146 (2009 - $146) has been internally restricted and is therefore not available to pay for operating expenses of the Foundation (Notes 7 and 8).

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 5 Accounts Receivable, Prepaid Expenses and Inventory (in thousands)

	2010			2009
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value Restated (Note 3)
Accounts Receivable	$ 296	$ -	$ 296	$ 752
Inventory	20	-	20	16
Prepaid Expenses	24	-	24	56
	$ 340	$ -	$ 340	$ 824

Accounts receivable are unsecured and non-interest bearing.

Note 6 Artworks (in thousands)

The Foundation has a collection of artworks consisting of 19 (2009 – 19) prints of the Waterfowl of North America Collection #1250 with an approximate value of $5 (2009 – $5). There were no artwork dispositions (2009 – Nil) or acquisitions (2009 – Nil) during the year.

Note 7 Restricted Fund (in thousands)

	2010	2009 Restated (Note 3)
Investment in Land and Buildings[a]	$ 2,240	$ 2,232
Externally Restricted Funds	1,685	1,729
Internally Restricted Funds	146	146
	$ 4,071	$ 4,107

[a] The land and buildings are governed by restrictions that require the Foundation to use these assets for its programs.

Note 8 Endowment Restricted Fund (in thousands)

	2010	2009
Externally Restricted Contributions	$ 228	$ 228
Internally Restricted Matching Funds	198	198
	$ 426	$ 426

Note 9 Percy Page Centre

The Foundation operates the Percy Page Centre, Edmonton, to provide accommodation and office services to not-for-profit organizations. These organizations are charged for their use of office equipment, supplies and print shop facilities.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Notes to the Financial Statements
Year ended March 31, 2010

Note 10 Honoraria (in thousands)

	2010			2009
	Honoraria[a]	Benefits and Allowances[b]	Total	Total
Board[c]				
Chair	$ 21	$ -	$ 21	$ -
Other Members (9)	63	-	63	61
	$ 84	$ -	$ 84	$ 61

[a] The Foundation has no employees. Staff of the Department of Tourism, Parks and Recreation administers the Foundation. Disclosure of information on their salaries and benefits, a requirement under Treasury Board Directive 03/2004, is included in the financial statements of the Department of Tourism, Parks and Recreation.

[b] No benefits were provided to board members.

[c] Members appointed to the Foundation are paid honoraria for attending Foundation meetings at rates set by Ministerial Order. They are also paid for sub-committee meetings, to attend out-of-town meetings and for attending to other Foundation duties.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Notes to the Financial Statements
Year ended March 31, 2010

Note 11 Contractual Obligations (in thousands)

	2010	2009
Obligations Under Operating Leases, Contracts and Programs		
Grant Agreements	$ 495	$ 320
Operating Leases	444	272
Service Contracts	110	334
	$ 1,049	$ 926

Estimated payment requirements for obligations under operating leases, contracts and programs for the next five years and thereafter are as follows:

Obligations Under Operating Leases, Contracts and Programs	
2010 - 2011	$ 594
2011 - 2012	139
2012 - 2013	126
2013 - 2014	76
2014 - 2015	76
Thereafter	38
	$ 1,049

Note 12 Comparative Figures

Certain 2009 figures have been reclassified to conform to the 2010 presentation.

Note 13 Approval of Financial Statements

The financial statements were approved by the Board of Directors.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Schedule to Financial Statement – Schedule 1
Revenues
Year ended March 31
(in thousands)

	2010					2009
	Budget	Unrestricted Fund	Restricted Fund	Endowment Restricted Fund	Total Actual	Total Actual Restated (Note 3)
Internal Government Transfers						
Transfers from the Department of Tourism, Parks and Recreation	$ 25,120	$ 25,120	$ -	$ -	$ 25,120	$ 25,120
Transfers from the Government of Canada	461	461	-	-	461	538
Investment Income	502	101	21	-	122	454
Premiums, Fees and Licences						
Alberta Games Registration Fees	175	177	-	-	177	188
Alberta's Future Leaders Fees	15	13	-	-	13	14
Conference Fees	40	52	-	-	52	-
	230	242	-	-	242	202
Other Revenue						
Donations	1,630	627	261	-	888	862
Miscellaneous	35	34	-	-	34	27
Refunds of Expenses	20	32	-	-	32	47
Sales						
Percy Page Centre	414	344	-	-	344	352
Parks and Wildlife Ventures	-	-	7	-	7	2
	2,099	1,037	268	-	1,305	1,290
Total Revenues	$ 28,412	$ 26,961	$ 289	$ -	$ 27,250	$ 27,604

Alberta Sport, Recreation, Parks and Wildlife Foundation
Schedule to Financial Statements – Schedule 2
Expenses – Directly Incurred Detailed By Object
Year ended March 31
(in thousands)

	2010		2009
	Budget	Actual	Actual
Honoraria (Note 10)	$ 37	$ 84	$ 61
Supplies and Services	2,608	2,413	2,134
Supplies and Services from Support Service Arrangements with Related Parties[a]	2,760	2,760	2,635
Grants	23,007	21,530	22,719
Amortization of Tangible Capital Assets	8	13	12
	$ 28,420	$ 26,800	$ 27,561

[a] The Foundation receives financial and administrative services from the Department of Tourism, Parks and Recreation.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Schedule to Financial Statements – Schedule 3
Related Party Transactions
Year ended March 31
(in thousands)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements.

The Foundation paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Foundation had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2010	2009 Restated (Note 3)	2010	2009
Revenues				
Internal Government Transfers	$ 25,120	$ 25,120	$ -	$ -
Expenses – Directly Incurred				
Other services	$ -	$ -	$ 18	$ 21
Accounts Payable	$ -	$ 4	$ -	$ -

The above transactions do not include support service arrangement transactions disclosed in Schedule 2.

The Foundation also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 4.

	Entities in the Ministry		Other Entities	
	2010	2009	2010	2009
Expenses – Incurred by Others				
Accommodation	$ -	$ -	$ 1,453	$ 1,025
Other	187	76	-	-
	$ 187	$ 76	$ 1,453	$ 1,025

Alberta Sport, Recreation, Parks and Wildlife Foundation
Schedule to Financial Statements – Schedule 4
Allocated Costs
Year ended March 31
(in thousands)

	2010				2009
		Expenses – Incurred by Others			
Program	Expenses [a]	Accommodation Costs [b]	Other Services [c]	Total Expenses	Total Expenses
Provincial Programs	$ 17,529	$ 36	$ 60	$ 17,625	$ 17,262
Alberta and Interprovincial Games	2,682	152	67	2,901	4,114
Active Lifestyles	2,092	9	7	2,108	2,114
High Performance Athlete Assistance	1,058	-	-	1,058	993
Municipal Recreation / Tourism Areas	1,474	8	9	1,491	1,484
Provincial and Regional Development	709	-	2	711	755
Percy Page Centre (Note 8)	358	1,223	8	1,589	1,213
Parks and Wildlife Ventures	317	7	11	335	242
Other Initiatives	135	-	2	137	55
Administration	446	18	21	485	430
	$ 26,800	$ 1,453	$ 187	$ 28,440	$ 28,662

[a] Expenses – Directly Incurred as per Statement of Operations.

[b] Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 3, allocated by square footage.

[c] Costs shown for Other Services on Schedule 3, allocated by estimated costs incurred by each program.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Schedule to Financial Statements – Schedule 5
Tangible Capital Assets
Year ended March 31
(in thousands)

	2010						2009
	Unrestricted Assets		Restricted Assets[a]				
	Land	Equipment	Land	Buildings	Land Improvements	Total	Total
Estimated Useful Life	Indefinite	5 - 10 years	Indefinite	40 years	40 years		
Historical Costs							
Beginning of Year	$ 64	$ 41	$ 2,050	$ 255	$ -	$ 2,410	$ 2,402
Additions	-	-	-	-	15	15	8
Disposals, Including Write-Downs	-	-	-	-	-	-	-
	$ 64	$ 41	$ 2,050	$ 255	$ 15	$ 2,425	$ 2,410
Accumulated Amortization							
Beginning of Year	$ -	$ 8	$ -	$ 72	$ -	$ 80	$ 68
Amortization Expense	-	6	-	6	1	13	12
Effect of Disposal	-	-	-	-	-	-	-
	$ -	$ 14	$ -	$ 78	$ 1	$ 93	$ 80
Net Book Value at March 31, 2010	$ 64	$ 27	$ 2,050	$ 177	$ 14	$ 2,332	
Net Book Value at March 31, 2009	$ 64	$ 33	$ 2,050	$ 183	$ -		$ 2,330

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[a] Restricted for use in the Parks and Wildlife Ventures program.

Other Information

Ministry of Tourism, Parks and Recreation
Statements of Write-Offs
Year Ended March 31, 2010

The following information is unaudited:

The following statement has been prepared pursuant to Section 23 of the *Financial Administration Act* and is unaudited. This statement includes all write-offs made or approved during the fiscal period.

Write-offs	
Accounts Receivable	$ 21,639
Total Write-offs	$ 21,639

Acts Administered by Tourism, Parks and Recreation

Tourism, Parks and Recreation is responsible for a wide array of acts that have a direct impact on quality of life in Alberta. Below is a list of all acts administered by Tourism, Parks and Recreation. If you would like to review these acts in more detail, they are included on the ministry's website (http://www.tpr.alberta.ca/about/legislation.aspx).

Name of Act	**Description**
Alberta Sport, Recreation, Parks and Wildlife Foundation Act	Establishes the Foundation with its mandate to develop and maintain sport, parks and recreation programs, facilities and services
Black Creek Heritage Rangeland Trails Act (unproclaimed)	Provides for the establishment, protection and management of the Black Creek Heritage Rangeland Trails.
Provincial Parks Act	Provides for the establishment, protection and management of provincial parks and provincial recreation areas
Recreation Development Act	Provides for promoting and encouraging the orderly development of recreational activities and facilities
Travel Alberta Act	Establishes the Corporation with its mandate to market the tourism assets, attractions and opportunities present in Alberta in domestic, national and international markets; to promote Alberta as a destination for tourists and other visitors; and to assist Alberta's tourism industry operators to market their products.
Wilderness Areas, Ecological Reserves, Natural Areas and Heritage Rangelands Act	Provides for the establishment, protection and management of wilderness areas, ecological reserves, natural areas and heritage rangelands
Willmore Wilderness Park Act	Establishes and protects the Willmore Wilderness Park

Performance Measures: Data Sources and Methodology

Tourism Division Client Satisfaction Survey
(Measure: 1.a)

The survey was conducted with public and private sector representatives who had received tourism development information, advice and assistance from the Tourism Division. Banister Research and Consulting Inc. was responsible for reviewing the survey and questionnaire design, data quality control, analysis and report preparation. Respondents were given the choice of completing the survey online or by telephone. Data for the online surveys was collected April 12 to 21, 2010 and telephone interviews were held April 22 to 29, 2010, resulting in 171 survey completions. The response rate for the survey was 76.0 per cent. Overall results were determined using the top two combined response categories of a five-point rating scale for the categories: very satisfied, somewhat satisfied, neutral, somewhat dissatisfied and very dissatisfied. The margin of error is +/- 4.6 per cent at the 95.0 per cent confidence level. For telephone interviews, at least 20.0 per cent of each interviewers work was monitored by a supervisor.

Total Tourism Expenditure
(Measure: 1.b)

The value of total tourism expenditures in Alberta is derived by Tourism, Parks and Recreation from the data published by Statistics Canada in the Travel Survey of Residents of Canada and the International Travel Survey. Final year-end data for both surveys are usually not available until September of the following year.

This is an estimate, as the final expenditure data is not yet available for 2009. The estimate is based on travel statistics that provide an indication of demand, such as customs counts at Alberta's land based ports of entry and airports, anecdotal information from the Pre-Summer Alberta Tourism Operator Survey, and deplanements at Calgary and Edmonton international airports. Deplanement statistics, provided by airports, measure the number of passengers arriving on all flights at the airports. Also, deplanements include both domestic and international passengers where customs counts at the airport only measure the number of passengers clearing Canada Customs. For example, customs counts at Calgary and Edmonton international airports do not measure international travelers that clear customs elsewhere in Canada (e.g., Pearson International Airport or Vancouver International Airport) and then took a connecting flight to either Calgary or Edmonton.

Gate counts at Banff, Jasper, Waterton Lakes and Elk Island national parks are also used to provide additional information on demand. In addition, occupancy rate information collected by Smith Travel Research is used to determine the demand for fixed-roof lodging in the Mountain Parks, Edmonton and Calgary. Travel intention data produced by the Canadian Tourism Research Institute are also applied to estimate demand from Alberta's key domestic markets of British Columbia, Saskatchewan and Ontario. In addition to indicators of demand, estimates of the Travel Price Index are forecast to assist with tourism expenditure projections.

Visitor Information Centre Satisfaction Survey
(Measure: 1.c)

Data was obtained from the visitor information centre exit survey conducted by the research firm, Ipsos Reid Corporation. The research firm conducted exit interviews at the ten Travel Alberta visitor information centres between July 17 and August 12, 2009. The centres are: Canmore, Field, Crowsnest Pass, West Glacier, Lloydminster, Oyen, Walsh, Milk River, Hinton and Grande Prairie. To ensure a variety of travellers were included, the interviews were spread across weekends and weekdays, during both peak and shoulder visitation seasons. Respondents were asked to rate the service on a scale of one to five, where one means very satisfied and five means very dissatisfied. A rating of one or two indicates the visitor was satisfied with the service provided. In 2009, 995 onsite exit surveys were conducted. The margin of error is +/- 3.1 per cent at the 95.0 per cent confidence level.

Travel Alberta Interactive Voice Response Survey
(Measure 1.d)

Data are obtained from a survey that is offered to all callers to 1-800-ALBERTA. Data was collected from January 1 to December 31, 2009. The sample size is dependent on the number of calls handled by the contact centre and the proportion of callers who choose to participate. In 2009, 3,512 surveys were completed. Respondents were asked to rate the service on a scale of one to five, where one means very satisfied and five means very dissatisfied. A rating of one or two indicates the caller was satisfied with the service provided. The response rate for the survey is 20.4 per cent and the margin of error is +/- 1.5 per cent at the 95.0 per cent confidence level.

How Are We Doing? Provincial Parks and Recreation Areas Camper Satisfaction Survey
(Measure: 2.a)

The survey includes a representative cross-section of 105 provincial parks or recreation area campgrounds according to size (visitation), management method and geography. Only automobile accessible campgrounds where visitation is greater than 1,050 occupied campsite nights are included. Each year, the survey is conducted at approximately one quarter of these campgrounds on a four-year rotational basis. Although 27 campgrounds were identified to be surveyed in 2009-10, one campground was removed due to unforeseen circumstances (e.g. insufficient resources) and two campgrounds were excluded from the analysis due to inadequate sample size. Overall results are determined through the combined response categories of very satisfied and satisfied, the top two categories of a five-point rating scale. The sample size was 2,770 with data collected from June 1 to September 7, 2009. Results were calculated with SAS software. The response rate was 51.3 per cent and the margin of error is +/- 1.7 per cent at the 95.0 per cent confidence level.

Tourism, Parks and Recreation Survey of Albertans
(Measure: 3.a)

The Tourism, Parks and Recreation Survey of Albertans is a province-wide telephone survey of approximately 1,000 adult Albertans. Leger Marketing conducted this survey using a random sample stratified by age group, gender and geographic location to be representative of Alberta's population. Respondents were asked if they had participated in a recreational activity such as walking, bicycling, skiing, golfing, skating, swimming and amateur sports in the past year. Interviews were conducted from February 18 to March 10, 2010 by trained and experienced interviewers. The interviews were monitored in progress and at least 10.0 per cent of each interviewer's work was directly monitored. The response rate was 27.5 per cent. The results are reliable to within +/- 3.1 per cent, 19 times out of 20.

Canadian Community Health Survey
(Measure: 3.b)

The percentage of Albertans age 12-19 who are active or moderately active in their leisure time is derived from the Statistics Canada Canadian Community Health Survey. Respondents were asked if they had participated in a recreational activity such as walking, bicycling, skiing, golfing, skating, swimming and amateur sports in the past three months. The result is based on a combination of questions on the type, frequency and duration of each of the identified activities (e.g., walking for exercise, skiing, weight training, golfing, exercise classes, etc). The survey was conducted between January and December 2009. The response rate was 71.8 per cent. The results are reliable to within +/- 4.6 per cent, 19 times out of 20.

Readership Survey

Tourism, Parks and Recreation
2009-10 Annual Report

Thank you for reading the Tourism, Parks and Recreation 2009-10 Annual Report. We hope that you will take a few minutes to complete this readership survey. We are committed to continuous improvement and welcome your feedback and suggestions.

If you would like to be contacted regarding your feedback, please provide your information below.

Name:
Organization:
Telephone Number:
E-mail:

Instructions: Please read each question carefully and circle the rating that best describes your response. If you require more space for your response, please use a separate piece of paper and identify the corresponding question clearly. If you have any questions, or require further clarification, please call Brad Babiak at (780) 644-3272 or send an e-mail to Brad.Babiak@gov.ab.ca.

1. Having reviewed and read through the Tourism, Parks and Recreation 2009-10 Annual Report, how would you rate it overall on the following characteristics? Using a scale of one to five, where ONE is STRONGLY DISAGREE, THREE is NEUTRAL, and FIVE is STRONGLY AGREE, do you agree that... *(Please circle only one rating number for each statement.)*

	Strongly Disagree		Neutral		Strongly Agree
I learned something new about the ministry by reading this report	1	2	3	4	5
This annual report is easy to read	1	2	3	4	5
This annual report was informative and useful to me	1	2	3	4	5
The report has an appealing format/look	1	2	3	4	5
I can easily find information that I am looking for	1	2	3	4	5
I plan on using this annual report as a reference	1	2	3	4	5
Overall, this annual report meets my needs as a reader	1	2	3	4	5

2. What areas or features did you like the most about this annual report?

3. What areas or features would you recommend for further improvement?

Please tear out this survey and fax it to (780) 427-0255, mail it to Tourism, Parks and Recreation, Planning and Performance Measurement, 7th Floor, Standard Life Centre, 10405 Jasper Avenue, Edmonton, Alberta, Canada, T5J 4R7 or e-mail comments to tpr.communications@gov.ab.ca

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